

RULES AND REGULATIONS —OF THE— FREE PUBLIC LIBRARY, IPSWICH

I

The library will be open every afternoon, except Sundays, Mondays and Holidays, from 2 to 6; and Wednesday and Saturday evenings from 7 to 9.

II

Adult residents of Ipswich are entitled to draw books by filling out application blanks. Minors must obtain the signature of parent or guardian.

III

Two or more books may be taken out at a time by adults, but only one of these may be fiction. Children may take only two books.

IV

Cards will be issued to teachers, clergymen, members of study clubs, and other special students on which books of non-fiction needed for special study may be taken and kept four weeks.

V

Books may be kept two weeks (unless labelled Seven day book), and may be renewed once for the same length of time.

Books marked Seven day book cannot be renewed.

VI

The last issue of any magazine cannot be taken from the library.

VII

A fine of two cents a day (Sundays, Mondays and legal holidays excepted) will be imposed on books kept over time, and no other book will be delivered to the person incurring the fine until it is paid.

VIII

All writing or marking on books, and all injuries beyond a reasonable wear shall be promptly adjusted to the satisfaction of the Librarian. A book lost must be replaced by the loser.

IX

No arrangement for the transfer of a book by the holder or by the Librarian will be allowed.

X

All persons visiting the library will be required to demean themselves in a quiet, orderly manner, and no loud or continued conversation will be allowed.

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1923

REPORT

OF THE

TOWN OFFICERS

OF

IPSWICH, MASS.



For The Year Ending December 31, 1922

AND THE

**Two Hundred and Eighty-ninth Year
of the Town's Incorporation**

IPSWICH, MASS.
GEO. A. SCHOFIELD & SON, PRINTERS
1923

974.4

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PART II.

- Water Report
 Electric Light Report

PART III.

- School Report

TOWN OFFICERS 1922**SELECTMEN**

Eben B. Moulton, Chairman	Term expires 1924
Robert T. Bamford	Term expires 1925
Frank E. Howe	Term expires 1923

ASSESSORS

Edward C. Brooks, Chairman	Term expires 1925
George Fall	Term expires 1924
Richard R. Glasier	Term expires 1923

OVERSEERS OF THE POOR

Frank T. Goodhue, Chairman	Term expires 1925
John G. Sperling	Term expires 1923
Charles S. Garrett	Term expires 1924

TOWN CLERK

Charles W. Bamford	Term expires 1923
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TREASURER AND COLLECTOR

William J. Riley	Term expires 1923
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TOWN ACCOUNTANT

Frederick S. Witham	Term expires 1925
---------------------	-------------------

SCHOOL COMMITTEE

Herbert W. Mason, Chairman	Term expires 1925
George E. MacArthur	Term expires 1925
Mary U. Johnson	Term expires 1924
Ralph W. Burnham	Term expires 1924
Howard N. Doughty	Term expires 1923
Leslie C. Millard	Term expires 1923

WATER AND LIGHT COMMISSIONERS

Arthur H. Walton, Chairman	Term expires 1924
Charles A. Mallard	Term expires 1923
James E. Cole, Jr.	Term expires 1925

BOARD OF HEALTH

George E. MacArthur, Chairman	Term expires 1924
George W. Smith	Term expires 1923
J. Dellinger Barney	Term expires 1925

REGISTRARS OF VOTERS

Frank H. Girard, Chairman	Term expires 1924
Charles W. Bamford, Clerk	Term expires 1923
Charles H. Glasier	Term expires 1923
Oscar H. Ewing	Term expires 1925

PARK COMMISSIONERS

Francis C. Wade, Chairman	Term expires 1924
Charles H. Wells	Term expires 1923
Samuel C. Gordon	Term expires 1925

CEMETERY COMMISSIONERS

Ralph K. Whittier, Chairman	Term expires 1925
Howard Blake	Term expires 1923
Angus I. Savory	Term expires 1924

CLAM COMMISSIONERS

George W. Brown, Chairman	Term expires 1923
Henry Shaw	Term expires 1924
Henry A. Churchill	Term expires 1925

TOWN COUNSEL

Albert F. Welsh	Term expires 1923
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CHIEF OF POLICE

Edward Leavitt

ENGINEERS OF FIRE DEPARTMENT

Arthur H. Walton, Chief; Edward H. Smith, Clerk;
 Edwin M. Poole

SUPERINTENDENT OF STREETS

Joseph A. Huckins

INSPECTOR OF ANIMALS AND SLAUGHTERING

Eben B. Moulton

SEALER OF WEIGHTS AND MEASURES

William A. Stone

AUDITOR

Frederick S. Witham Term expires 1923

MODERATOR

Charles E. Goodhue

FINANCE COMMITTEE

M. Charles Arthur, Chairman	Term expires 1925
George A. Schofield, Secretary	Term expires 1923
Charles M. Kelly	Term expires 1925
Jesse H. Wade	Term expires 1924
Thomas R. Lord	Term expires 1924
George E. Hodgkins	Term expires 1925
G. Henry Curtis	Term expires 1923
Sidney H. Perley	Term expires 1923
Edward W. Willis	Term expires 1924

ACCOUNTANT'S REPORT

To the Honorable Board of Selectmen:
Gentlemen:

I beg to submit herewith the annual report of the receipts and expenditures of the Town of Ipswich for the year ending December 30, 1922, together with the reports of the various departments and Town Officials.

Respectfully submitted,
FREDERICK S. WITHAM,
Town Accountant.

DEPARTMENTAL.

SELECTMEN Salaries

Eben B. Moulton	\$300 00
Robert T. Bamford	166 67
Frank E. Howe	166 67
John A. Brown	33 33
	<hr/>
	\$666 67

Other Expenses

Charles E. Goodhue, moderator	\$20 00
J. H. Lakeman, P.M., postage	38 82
H. S. Bowen, printing	3 00
Charles G. Hull, printing	60 50
Stanley A. Hull, printing	28 00
George A. Schofield & Son, printing and binding reports	809 75
George A. Schofield & Son, printing & adv	92 66
Hobbs & Warren, blanks	85
Becker & Co., supplies	6 10
Comm'r Public Safety, banks	3 00
Eben B. Moulton, use auto & car fares	70 50

Frank E. Howe, use auto & car fares	16 00
Robert T. Bamford, car fares	9 00
New England T. & T. Co., telephones	79 30
A. S. Wonson, wire inspection	120 65
W. H. Greenlaw, wire inspection	256 25
W. L. Augur, ringing bell	60 00
C. C. Boylan, posting warrants	56 00
E. W. Pearson, flowers	10 00
Charles S. Garrett, flowers	13 85
Harold C. Poor, distributing reports	16 00
Harold C. Poor, killing dogs	11 00
John P. Lind, labor	6 00
Albert F. Welsh, services	175 00
Reliance Ribbon & Carbon Co., supplies	10 00
Ipswich News Co., supplies	20 00
J. H. Lakeman, P. M., box rent	1 50
American Railway Express Co., express	38
The Carter's Ink Co., ink	2 25
Fisheries & Game Comm., lease of flats	50 00
Edward Leavitt, services as dog officer	10 00
H. B. McArdle, supplies	2 75
Manzer & Damon, carpentry	17 92
J. C. Harrigan, labor	2 00
American Legion, tickets	11 25
Ipswich Mills Band, music	88 00
Floyd Bruce, janitor service	87 08
John F. Wippich, care town clock	25 00
Charles H. Bayley, bounty on seal	2 00
	\$2276 36
 Total expenditures	\$2943 03
Unexpended balance	5 25

	\$2948 28
Appropriation	\$2300 00
Appropriation unpaid 1921 bills	48 28
Transfer from Reserve Fund	200 00
December appropriation	400 00
	<hr/> ----- \$2948 28

AUDITING AND ACCOUNTING

Salaries

Frederick S. Witham, Auditor	\$ 150 00
Frederick S. Witham, Accounting	1650 00
	<hr/> ----- \$1800 00

Other Expenses

Stanley A. Hull, printing	\$ 15 00
Charles G. Hull, printing	22 50
James R. Barrie, stamp pad	1 50
The Barion Pen Co., pens	2 00
H. B. McArdle, supplies	5 10
Charles S. Garrett, supplies	35
Frederick S. Witham, car fares	3 50
	<hr/> ----- \$ 49 95

Total expenditures	\$1849 95
Unexpended balance	05
	<hr/> ----- \$1850 00
Appropriation	\$1850 00

TREASURER AND COLLECTOR
Salaries

William J. Riley, Treasurer & Collector	\$2196 20
Grace G. Bamford, Clerk	1040 00
	<hr/> -----
	\$3236 20

Other Expenses

J. H. Lakeman, P. M., postage & box rent	\$ 170 68
Hobbs & Warren, banks	50 06
Geo. A. Schofield & Son, printing & adv.	19 00
B. L. Goss, printing	22 00
H. S. Bowen, printing	1 50
First National Bank, check register and supplies	48 50
American Bank Note Co., printing	69 44
Wm. J. Riley, postage and car fares	12 00
Charles S. Garrett, supplies	60
H. B. McArdle, supplies	3 65
Dalton Adding Machine Co., repairs	10 00
Underwood Typewriter Co., repairs	10 00
H. M. Meserve & Co., supplies	1 05
Reliance Ribbon & Carbon Co., supplies	1 00
The Barion Pen Co., pens	4 00
The American City, subscription	2 00
Banker & Tradesman, subscription	7 00
Director of Accounts, certification notes	94 00
G. A. Barker, premium on bond	200 00
American Railway Express Co., express	2 15
Albert F. Welsh, services	90 17
	<hr/> -----
Total expenditures	\$ 818 80
Appropriation	\$4055 00

December appropriation	275 00
	———— \$4055 00

ASSESSORS**Salaries**

Edward C. Brooks	\$1000 00
George Fall	300 00
Richard R. Glasier	300 00
	———— \$1600 00

Other Expenses

M. M. McLaughlin, clerical work	\$ 145 48
J. H. Lakeman, P. M., postage	11 04
Wakefield Daily Item, banks	21 50
Geo. A. Schofield & Son, printing & adv.	146 00
P. B. Murphy, blanks	1 25
Auto List Publishing Co., auto list	7 00
Hobbs & Warren, blanks	80
Joseph A. Grenache, use auto	74 25
E. W. Dodge, use auto	26 25
S. D. Dodge, use auto	1 50
Justin E. Hull, use boat	6 00
Edward C. Brooks, car fares & expense	7 54
F. S. Witham, car fares & expense	3 50
Stephen W. Prisby, services as interpreter	10 00
Tho . A. Christopher, services as interpreter	10 00
Lilla D. Stott, abstracts	39 05
New England T. & T. Co., telephone	25 43
Albert F. Welsh, services	25 00
Charles S. Garrett, typewriter & supplies	125 42
Burroughs Adding Machine Co., adding machine	375 00

A. C. Damon, desk and chairs	111 00
H. B. McArdle, supplies	10 40
Miller, Bryant, Pierce Co., supplies	8 50

	\$1191 91

Total expenditures	\$2791 91
Unexpended balance	7 09

	\$2799 00
Appropriation	\$2400 00
December appropriation	399 00

	\$2799 00

LAW DEPARTMENT

Salaries

Frank E. Raymond, Town Counsel	\$ 33 33
Albert F. Welsh, Town Counsel	66 67

	\$ 100 00

Other Expenses

Frank E. Raymond, services court cases	\$ 260 00
Albert F. Welsh, services court cases	575 00

	\$ 835 00

Total expenditures	\$ 935 00
Appropriation	\$ 600 00
Appropriation unpaid 1921 bills	30 00
December appropriation	305 00

	\$ 935 00

TOWN CLERK**Salaries**

Charles W. Bamford, Town Clerk	\$1017 80
Grace G. Bamford, Stenographer	50 00
	———— \$1067 80

Other Expenses

Geo. A. Schofield & Son, printing	\$ 18 10
P. B. Murphy, blanks	3 70
J. H. Lakeman, P. M., stamps	15 00
E. J. M. Scahill, death returns	16 00
M. C. McGinley, M. D., birth returns	16 50
B. B. Mansfield, M. D., birth returns	18 25
G. G. Bailey, M. D., birth returns	11 25
Catingo Georgeopoulos, birth returns	5 00
A. C. Damon, desk	69 50
American Railway Express Co., express	53
The Carter's Ink Co., ink	2 25
Charles W. Bamford, recording and indexing vital statistics	296 50
	———— \$ 472 58
Total expenditures	\$1540 38
Unexpended balance	63 42
	————
	\$1603 80
Appropriation	\$1520 00
Appropriation unpaid 1921 bills	83 80
	———— \$1603 80

ELECTION AND REGISTRATION**Salaries**

Charles H. Glasier, Registrar	\$ 75 00
Frank H. Girard, Registrar	75 00
Charles W. Bamford, Registrar	75 00
Oscar H. Ewing, Registrar	50 00
Lyman H. Daniels, Registrar	25 00
Charles H. Glasier, balance 1921 salary	25 00
Charles W. Bamford, 1921 salary	75 00
Lyman H. Daniels, balance 1921 salary	37 50
	----- \$ 437 50

Election Officers

Charles E. Goodhue	\$ 13 50
George W. Smith	16 00
Arthur H. Walton	16 00
George A. Schofield, Jr.	18 50
Eben B. Moulton	10 00
Robert T. Bamford	10 00
Frank E. Howe	10 00
Annie A. Jewett	7 00
Grace G. Bamford	10 50
M. Charles Arthur	7 00
John William Bailey	3 50
George L. Grant	7 00
G. Henry Curtis	3 50
William C. Wallace	10 50
George A. Schofield	10 50
Frank H. Girard	10 50
Michael J. Lucey	3 50
W. L. Cogswell	7 00
J. E. Greene	10 50

Henry Harvey	8 50
Lucy B. Story	7 00
Carrie B. Ladd	7 00
Pauline Claxton	7 00
John F. Conley	8 50
C. J. Dupray	7 00
J. J. Jedrey	7 00
Thomas G. Gauld	7 00
Daniel J. Marlin	7 00
W. E. Henderson	5 00
Clarence Pickard	3 50
J. Francis Perkins	3 50
D. A. McKinnon	3 50
C. S. Grant	3 50
Ethel D. Poole	3 50
Garland Jean	3 50
Charles S. Garrett	3 50
Eugene Mathe on	3 50
Charles H. Glasier	3 50
Leslie R. Dupray	3 50
James S. Cassidy	3 50
	----- \$ 294 50

Other Expenses

Secretary Comm. record book	\$ 7 50
Fred R. Hull, printing	6 00
Geo. A. Schofield & Son, printing & adv.	234 00
H. A. Russell, meals	30 28
Women's Relief Corps, meals	16 52
Manzer & Damon, carpentry	6 76
	----- \$ 301 06
Total expenditures	\$1033 06

Unexpended balance	2 44
	—
	\$1035 50
Appropriation	\$ 668 00
Appropriation unpaid 1921 bills	137 50
December appropriation	230 00
	—
	\$1035 50

TOWN HALL**Salaries**

Richard R. Glasier, Janitor	\$1170 00
	—
	\$1170 00

Other Expenses

Lathrop Bros., fuel	\$ 257 75
Charles L. Lovell, fuel	328 47
A. H. Peatfield, fuel	353 20
George Fall, fuel	249 90
Electric Light Dept., light	845 27
United Sweeping Comp. Corp., dustbane	13 15
Dept. Education—Div. of Blind, brushes	4 20
Brainard J. Conley, wax	1 50
W. H. Bowdlear Co., wax	17 28
John W. Goodhue Corp., supplies	3 05
A. I. Savory, supplies	44 63
R. L. Purinton, plumbing	28 04
A. J. Brennan, plumbing	93 63
Fred Buzzell, labor	1 50
Richard R. Glasier, laundry	10 40
F. E. Wood, trucking	17 25
American Railway Express Co., express	3 42
George B. Robbins Co., disinfectant	35 00

Electric Light Dept., supplies	10 40
New England T. & T. Co., telephone	93 14
J. L. Hammett Co., supplies	13 50
J. J. Merrill, supplies	35 10
Water Dept. water	30 63
Damon & Damon, insurance	19 50
F. R. Schaller, piano tuning	3 00
A. F. Foote, Comm'r., boiler inspection	4 00
John P. Lind, painting	6 60
L. P. Galanis, painting	3 50
C. F. Chapman & Son, supplies	1 28
Christopher Atherley, gas stove	10 00
William A. Stone, Sealer, sealing fee	1 00
Newman's Dept. Store, supplies	19 00
	----- \$2558 29
Total expenditures	\$3728 29
Unexpended balance	126 14
	----- \$3854 43
Appropriation	\$3400 00
Appropriation unpaid 1921 bills	454 43
	----- \$3854 43
Receipts to the credit of this department have been as follows:	
County of Essex, rent of Court Rooms	\$ 325 00
Various parties, rent of hall	343 00
Insurance—Fire loss	196 91
	----- \$ 864 91

Protection of Persons and Property

POLICE DEPARTMENT Salaries and Wages

Edward Leavitt, Chief	\$1716 00
V. H. Grant, Patrolman	1324 20
Jacob Smith, Patrolman	1365 60
Jesse J. Jedrey, Special	873 50
Herbert O. Whittier, Special	602 67
Alfred Langmaid, Special	322 30
Maxine Perry, Special	412 50
Harold C. Poor, Special	206 65
Harold C. Poor, Keeper of lockup	450 00
	----- \$7273 42

Other Expenses

E. Warren Dodge, auto hire	\$ 17 50
D. A. Grady, auto hire	35 50
Ernest Dort, auto hire	1 50
Samuel D. Dodge, auto hire	3 00
J. W. Black, boat hire	5 00
Jesse J. Jedrey, auto hire	14 00
H. J. Keefe, auto hire	5 00
William H. Powers, auto hire	25 00
William P. Reilly, gas	11 70
D. A. Grady, gas	1 45

Ipswich Motor Co., gas and supplies	6 90
R. W. Davis, gas and supplies	207 35
John P. Lind, painting	8 65
William A. Spiller, repairs	3 50
J. H. Sheppard, installing signal light	74 91
Henry S. Bowen, printing	22 00
Geo. A. Schofield & Son, printing	22 19
New England T. & T. Co., telephone	141 14
Harold C. Poor, car fares	10 34
Edward Leavitt, car fares & cash paid out	17 75
Daisy L. Poor, laundry	39 92
Atlas Lunch Co., meals	43 65
H. A. Russell, meals	30 24
J. F. Bozek, services as interpreter	10 00
Charles S. Garrett, supplies	5 10
Newman's Dept. Store, supplies	1 96
J. H. Lakeman, P. M., stamps	2 00
B. B. Mansfield, M. D., services	22 50
Malvina H. Hill, services	7 50
Frazier Kelley, labor	2 00
Sullivan's Drug Store, supplies	2 45
Fred M. Batchelder Co., badge	1 08
The Harding Uniform & Regalia Co., supplies	1 60
C. F. Chapman & Son, supplies	7 71
R. W. Davis, supplies	2 40
	\$ 814 49
Total expenditures	\$8087 91
Unexpended balance	2 55
	\$8090 46

Appropriation	\$8000 00
Appropriation unpaid 1921 bills	90 46
	<u> </u> \$8090 46

Receipts to the credit of this department have been as follows:

Ipswich Mills, services	\$ 623 22
Third District Court, criminal fines	1209 08
Telephone refunds	26 96
	<u> </u> \$1859 26

FIRE DEPARTMENT

Salaries and Wages

Engineers	\$ 425 00
Members of Fire Department	2045 25
Thomas R. Roberts, chauffeur	1560 00
Brainard C. Wallace, chauffeur	1570 00
Arthur Norwood, watching fires	2 50
George E. Brown, watching fires	1 50
A. G. Waite, watching fires	1 00
Raymond L. Dodge, chauffeur	60 00
Sundry persons, still alarms	25 00
	<u> </u> \$5690 25

Hose

Boston Woven Hose & Rubber Co.	\$ 627 20
	<u> </u> \$ 627 20

Horses

Highway Department, use of horses	\$ 100 00
	<u> </u> \$ 100 00

Equipment and Repairs

J. J. Merrill, care fire alarm	\$ 199 92
J. J. Merrill, services & supplies	267 25
The Gamewell Fire Alarm Tel. Co., supplies	169 79

C. F. Chapman & Son, supplies	16 65
W. F. Poole, supplies	92
Western Union Tel. Co., time service	24 00
Badger Fire Extinguisher Co., supplies	21 51
Mayer & Porter, supplies	79 99
The White Co., supplies	4 26
A. I. Savory, supplies	38 70
Electric Light Dept., supplies	66 18
Geo. H. Buckminster Co., supplies	15 52
R. L. Dodge, repairs	10 00
Hiller & Co., supplies	1 00
Canney Lumber Co., lumber	18 47
American Railway Express Co., express	1 03
F. E. Wood, trucking	2 60
George Hayes, supplies	1 80
John W. Goodhue Corp., supplies	7 07
Wetmore-Savage Co., supplies	9 75
E. E. Currier, supplies	1 25
Ipswich Mills, supplies	11 38
R. L. Morrill, supplies	1 00
A. G. Osborne, supplies	13 50
American-LaFrance Engine Co., supplies	7 50
R. W. Davis, supplies	9 75
A. F. Foote, Comm'r., inspection	4 00
B. J. Conley, supplies	40
B. B. Ward, supplies	2 00
Newman's Dept. Store, supplies	8 50
The George E. Marsh Co., supplies	8 80
W. W. Robinson, supplies	5 08
Marcorelle Bros., supplies	1 46
Wetmore & Foster, supplies	15 53
Edward Haskell, repairs	5 00

J. Magann & Co., supplies	24 60
Joseph A. King, repairs	21 73
	———— \$1097 89

Fuel and Light

Lathrop Bros.	\$ 192 50
A. H. Peatfield	246 40
Charles L. Lovell	134 94
Electric Light Department	118 20
	———— \$ 692 04

Maintenance of Buildings & Grounds

United Sweeping Comp Corp, dustbane	\$18 60
R. L. Morrill, brushes	13 50
Tougas & Tougas, supplies	3 16
Reuben Andrews, painting	145 78
George Hayes, plumbing	2 37
Newman's Dept. Store, supplies	25 97
	———— \$ 209 38

Pension

Agnes K. Gilmore	\$ 300 00
	———— \$ 300 00

Other Expenses

Geo. A. Schofield, insurance	\$ 7 56
H. A. Russell, meals	3 98
The Firemen's Standard, subscription	6 00
A. C. Damon, supplies	7 95
Charles S. Garrett, supplies	50
New England Tel. Co., telephones	76 56
A. H. Walton, cash paid out	19 12
	———— \$ 121 67

Total expenditures	\$8838 43
--------------------	-----------

Unexpended balance	402 20

	\$9240 63
Appropriation	\$9210 00
Appropriation unpaid 1921 bills	30 63
	_____ \$9240 63

FOREST WARDEN

Sundry persons, fighting fires	\$ 166 50
William Black, use boat	2 00
F. E. Wood, trucking	1 50
Arthur H. Blanchard, supplies	16 80

Total expenditures	\$ 186 80
Unexpended balance	13 20

	\$ 200 00
Appropriation	\$ 100 00
Transfer from Reserve Fund	100 00
	_____ \$ 200 00

TREE WARDEN**Salaries and Wages**

Francis C. Wade, labor	\$ 361 13
Augustus McInnis, labor	311 43
Arthur McIntire, labor	147 71
	_____ \$ 820 27

Other Expenses

A. I. Savory, supplies	\$ 5 18
J. W. Goodhue Corp., supplies	1 90
W. F. Gould, loam	3 00
Joseph Adelman, loam	3 00

T. C. Thurlow's Sons, trees	41 00
	----- \$ 54 08
Total expenditures	\$ 874 35
Unexpended balance	65

	\$ 875 00
Appropriation	\$ 875 00

MOTH DEPARTMENT
Salaries and Wages

Francis C. Wade, Superintendent	\$ 982 14
Augustus McInnis, labor	806 04
Arthur McIntire, labor	598 05
Frank McInnis, labor	460 65
Philip Plourde, labor	168 67
Harry Rutherford, labor	116 77
Lawrence Peatfield, labor	111 31
Henry Harvey	60 68
Lloyd Irvine, labor	43 50
George Ewing, labor	38 51
Fred Denningham, labor	32 00
F. E. Wood, labor	27 13
Perley Homans, labor	3 50

	\$3448 95

Other Expenses

H. S. Bowen, printing	\$ 11 00
Geo. A. Schofield & Son, printing & adv.	31 50
Samuel Cabot, Inc., supplies	81 47
Joseph Breck & Sons, supplies	13 52
S. B. Roberts, supplies	5 84
John W. Goodhue Corp., supplies	21 12

A. I. Savory, supplies	91 90
Brackett, Shaw & Lunt Co., supplies	426 00
B. H. Davis, supplies	2 00
George H. Lord, supplies	3 00
Underhay Oil Co., supplies	15 12
The Graszelli Chemical Co., supplies	1167 87
William P. Reilly, use of horse	7 20
F. E. Wood, teams	549 15
D. A. Grady, supplies	6 16
Minnie Dort, rent	36 00
J. A. Huckins, rent	40 00
Harold W. Howard, rent	12 50
Francis C. Wade, cash paid out	49 62
G. A. Barker, liability insurance	156 06
Fitzhenry-Guptill Co., supplies	163 10
R. W. Davis, supplies	11 97
William P. Reilly, supplies	22 28
Joseph A. King, repairs	1 50
Blaisdell's Express, express	63
Ipswich Motor Co., Inc., supplies	10 65
R. L. Purinton, supplies	7 68
E. W. Dodge, supplies	4 41
	----- \$2949 25
Total expenditures	\$6398 20
Unexpended balance	20 29
	----- \$6418 49
Appropriation	\$3000 00
Appropriation unpaid 1921 bills	30 52
Private Work Tax	3387 97
	----- \$6418 49

SEALER OF WEIGHTS AND MEASURES**Salaries**

William A. Stone, Sealer	\$225 00
--------------------------	----------

Other Expenses

J. H. Lakeman, P. M., postage	\$1 50
Hobbs & Warren, record books	10 47
Geo. A. Schofield & Son, printing and adv.	6 50
George Tibbetts, use of team	28 25
D. A. Grady, auto hire	6 00
W. & L. E. Gurley, supplies	14 53
Dover Stamping & Mfg. Co., supplies	14 32
American Railway Express Co., express	47
C. F. Chapman & Son, supplies	90
	—
Total expenditures	82 94
Unexpended balance	7 06
	—
Appropriation	\$315 00
	\$315 00

Health and Sanitation.

GENERAL ADMINISTRATION

Salaries

George E. MacArthur, M. D.	\$ 100 00
J. Dellinger Barney, M. D.	75 00
George W. Smith	75 00
	----- \$ 250 00

Other General Expenses

J. H. Lakeman, P. M., postage	\$ 19 61
Geo. A. Schofield & Son, printing & adv.	42 25
Charles G. Hull, printing	3 50
Charles S. Garrett, supplies	4 90
Hobbs & Warren, blanks	85
Burns & Chamberlain, garbage collection	300 00
John W. Goodhue Corp., supplies	1 57
American Railway Express Co., express	7 69
American Pub. Health Asso., subscription	5 00
James Costopoulos, burying dogs	1 00
Frazier Kelley, burying dogs	5 00
George Tibbetts, burying dogs	8 00
Harold C. Poor, burying dogs	2 00
Thomas Henley, burying dogs	1 00
D. A. Grady, use of auto	16 75
Albert F. Welsh, services	15 00

Manzer & Damon, carpentry	2 40
	<hr/> \$ 438 52

Quarantine and Contagious Diseases

City of Salem—Health Dept., board and care	\$ 825 71
City of Worcester—Health Dept., board and care	21 57
Dept of Health, City of New York, treatment	50 00
B. B. Mansfield, M. D., services	16 50
George G. Bailey, M. D., services	54 00
George E. MacArthur, M. D., services	29 00
Jesse J. Jedrey, guard duty	104 09
Harold C. Poor, guard duty	163 09
Jacob Smith, guard duty	55 29
Alfred Langmaid, guard duty	79 65
H. O. Whittier, guard duty	85 16
V. H. Grant, guard duty	25 11
Charles E. Poor, guard duty	17 77
Maxine Perry, guard duty	171 68
Omer A. Godin, guard duty	46 43
D. L. Willcomb, groceries	20 46
Carl W. Conant, loss of wages	36 11
Wilfred Wile, loss of wages	42 00
Curt Wile, loss of wages	18 81
H. A. Russell, meals	8 15
Hamilton Hardware Store, supplies	7 20
E. J. M. Seahill, transp. & fumigation	135 25
City of Newburyport, transportation	10 00
	<hr/> \$2023 03

Tuberculosis

Essex Sanatorium, board and care	\$ 432 90
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Rutland Sanatorium, board and care	297 72
North Reading Sanatorium, board and care	69 71
	<hr/>
	\$ 800 33

Child Welfare

George E. MacArthur, M. D., Director	\$ 150 00
Martha J. Stewart, Nurse	500 00
Martha J. Stewart, cash paid out	1 15
Library Bureau, supplies	10 80
	<hr/>
	\$ 661 95

Inspection

G. Loring Woodbury, Inspector of Animals	\$ 83 83
Eben B. Moulton, Inspector of Animals	91 12
Eben B. Moulton, Insp. of Slaughtering	200 00
Eben B. Moulton, Sanitary Inspector	500 00
George W. Smith, Milk Inspector	250 00
E. W. Dodge, use of auto	1 00
Eben B. Moulton, use of auto	46 00
	<hr/>
	\$1171 95

Total expenditures	\$5345 78
Unexpended balance	11 50
	<hr/>
	\$5357 28

Appropriation	\$4500 00
Appropriation unpaid 1921 bills	107 28
December appropriation	750 00
	<hr/>
	\$5357 28

Receipts for the year have been as follows:

Commonwealth of Massachusetts, Tuberculosis Subsidy	\$ 132 86
	<hr/>
	\$ 132 86

Highway Department.

GENERAL ADMINISTRATION

Joseph A. Huckins, Supt. of Streets	\$1716 00
American Railway Express Co., express	14 87
Boston & Maine R. R., freight	8 82
Blaisdell's Express, express	7 83
Geo. A. Schofield & Son, printing	1 75
Charles S. Garrett, supplies	1 85
Henry S. Spaulding, surveying	6 00
Eastman & Bradford, surveying	70 00
New England Tel. Co., telephone	4 70
Registry of Motor Vehicles, fee	4 00
F. E. Wood, moving building	12 00
Porter Peabody, moving building	50 00
U. S. Fidelity & Guaranty Co., insurance	456 89
G. A. Barker, insurance	102 00
George E. Hodgkins, insurance	80 75
William Burridge, land damage	500 00
R. P. Cheever, land damage	5 00
William Lane, reimbursement	30 00

	\$3072 46

STREET REPAIRS
Labor and Teams

Wilfred Atherley	\$ 734 72
William Arsenault	4 00
A. Story Brown	180 18
Thomas Boylan	26 69
Edward Bodwell	17 00
J. W. Burns	6 50
Ernest Carter	186 50
John Cronin	35 50
Clifford Comeau	41 12
Carl A. Caverly	16 00
William O. Conant	96 75
John Couillard	3 94
W. K. Chapman	16 10
Armour Chapman	14 22
Castle Hill Farm	33 00
James Day	80 52
Paul Garrette	1057 50
Octave Gallant	61 36
Walter F. Gould	16 12
George Goodhue	24 31
Alfred Gallant	15 75
David Gannon	88
Charles L. Henley	1221 86
Henry Harvey	191 34
John Hovey	336 01
Arthur Hull	39 37
Charles Jewett	5 50
John D. Kelley	477 13
Louis Kelley	149 88
Edmund Kelley	28 00

Lathrop Bros.	5 00
Frank W. Mallard	689 08
John R. Morris	4 00
James A. Morey	35 50
Monstone Farm	5 00
Gordon Morgan	2 25
Irvin Manzer	35 00
Harry Miller	386 98
Arthur Manzer	5 50
Frank McInnis	204 30
Arthur McIntire	3 50
W. L. Phillips	75 00
D. S. Perley	77 50
Edward Perry	4 00
Charles Pickard	120 10
Joseph Quill	545 88
Edward Robbins	1089 00
Fred Robicheau	87 50
Michael Ryan	220 13
William E. Reilly	114 31
Frank Seahill	1017 69
Albert Sheppard	1000 41
William Stone, Jr.	2 00
E. Ainslee Smith	88
Thomas Szack	479 32
Arthur F. Tilton	3 00
Turner Hill Farm	17 16
Lester Wood	335 67
Harry Wilkinson	671 65
Edmund Wile	217 50
F. E. Wood	4 00
Wilfred Wile	47 21

George E. Williams	156 00
Albert Wait	1 10
	<hr/> \$12,780.87

Gravel, Oil, Tarvia, Etc.

Angie P. Brown	\$ 826 85
E. Newton Brown	66 00
The Barrett Co.	179 85
Castle Hill Farm	10 00
J. H. Daley	66 30
Essex Trap Rock & Cons. Co.	20 54
Walter F. Gould	70
Lathrop Bros.	140 75
Est. A. G. Lauer	3 75
Mace Moulton, Jr., Inc.	3674 61
Est. John W. Nourse	1 50
Michael Ryan	5 25
N. R. Underhill	5 25
Upland Farms	30 40
	<hr/> \$5031 75

Equipment and Repairs

Canney Lumber Co., lumber	\$ 105 50
George Hayes, supplies	5 60
Mayer & Porter, repairs & supplies	245 42
A. I. Savory, supplies	65 22
W. Castella Henderson, repairs	11 90
Good Roads Machinery Co., supplies	116 43
Joseph A. King, repairs	141 12
Autocar Sales & Service Co., repairs	97 02
Wm. A. Spiller, repairs	85
E. E. Currier, repairs	68 36
Electric Light Dept., supplies	613 82
John W. Goodhue Corp., supplies	233 40

N. E. Road Machinery Co., supplies	26 19
George Fall, supplies	2 15
Independent Coal Tar Co., supplies	30 00
C. F. Chapman & Son, supplies	3 20
Manzer & Damon, repairs	162 47
Geo. W. Reinhardt Co., supplies	214 20
J. J. Merrill, supplies	6 40
Ipswich Motor Co., Inc., supplies	13 95
Marcorelle Bros., supplies	33 60
A. G. Osborne, supplies	14 40
Edward H. Smith, repairs	4 00
The White Co., repairs	17 50
John A. Brown, brick	28 00
The Fiske Tire Co., tires	264 80
R. L. Grady, tires	14 85
A. F. Foote, Comm'r, inspection	5 00
Standard Oil Co. of N. Y., supplies	13 35
R. W. Davis, supplies	50 80
Atlantic Road Machinery Co., supplies	41 50
Chas. L. Lovell, fuel	108 15
Waldo Bros. & Bond Co., supplies	27 00
Traffic Sign & Signal Co., traffic markers	140 60
Geo. E. Daniels, repairs	92 75
A. J. Brennan, repairs	20 39
Robert Spencer, repairs	32 50
Puritan Iron Works, supplies	47 25
Turner Hill Farm, repairs	4 50
A. C. Damon, supplies	30 60
J. F. Pope & Son, supplies	29 32
A. J. Barton & Son, repairs	5 70
Dept. of Pub Wks, repairs on Turnpike	457 19
Water Dept., water	80 00

\$3726 95

Buoys and Floats

Ernest O. Peabody, labor	64 48
John W. Goodhue Corp., supplies	5 94
Porter Peabody, moving float	40 00

\$ 110 42

Sidewalks

Wesley J. Scott, labor	300 06
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\$ 300 06

SNOW REMOVAL**Labor and Teams**

Wilfred Atherley	169 63
Fred Allard	9 00
Wm Arsenault	1 50
A. Story Brown	21 00
Jesse Brown	2 50
Wm. Brown	1 00
Edward Bodwell	4 50
Ernest Carter	129 50
John Cronin	36 00
Carl Conant	7 50
Murray Caldwell	9 00
Henry Churchill	6 50
Clifford Comeau	9 00
Carl A. Caverly	4 00
Austin Caverly	3 00
W. O. Conant	13 50
Clifton Dodge	8 00
Raymond Dodge	8 50

Fred Denningham	4 00
Ernest Dort	8 00
John Douglass	10 50
Daniel Dunlap	2 00
Wm. S. Evans	9 00
Chas. Earley	20 00
Elwyn Fessenden	3 50
Paul Garrette	297 00
Octave Gallant	17 00
James Gilbert	10 50
J. Frank Goodhue	1 50
Geo. Goodhue	20 00
Alfred Gallant	6 50
Chas. L. Henley	57 00
Henry Harvey	75 25
John Hovey	16 50
David Hinckley	3 50
W. E. Hayward	26 00
Chas. Jewett	62 50
Ernest Jewett	4 00
David Johnson	5 00
John D. Kelley	202 38
Louis Kelly	47 50
Walter Kierce	1 50
James A. Lord	6 50
Lathrop Bros	62 76
Joseph Lundrowecy	2 50
Frank W. Mallard	128 00
John R. Morris	8 00
James A. Morey	41 00
Monstone Farm	62 76
Raymond Manthorn	8 00

Clarence Miller	2 50
Joseph Martell	5 50
Ernest Morgan	2 00
Gordon Morgan	2 00
Frank McInnis	4 50
Augustus McInnis	2 50
Chas. Parsons	6 50
Lawrence Peatfield	4 50
Frank Perkins	2 25
W. L. Phillips	17 50
D. S. Perley	30 00
Edward Perry	3 50
Arthur Quill	4 00
Edward Robbins	297 00
Fred Robicheau	5 50
Chas. Ring	1 75
Frank Seahill	263 25
Albert Sheppard	309 16
Edward Spiller	5 25
Silas Stone	8 50
William Stone	17 25
William Stone, Jr.	7 26
Robert Spencer	10 50
Chester Spencer	8 00
Chester Stone	6 50
John Singer	3 50
Clayton Simms	4 00
Arthur Senior	3 50
N. R. Underhill	15 75
Lester Wood	135 50
Harry Wilkinson	145 82
Edmund Wile	107 76

F. E. Wood	50 50
G. L. Woodbury	3 75
Brainard C. Wallace	2 50
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	\$3173 53

Stable

Thomas Barnes, horse	250 00
Geo. B. Brown, grain	133 07
Wm. G. Horton, grain	166 13
Samuel C. Gordon, hay	115 48
John A. Brown, hay	37 80
S. I. Hudgens, hay	94 72
Chas. G. Day, hay	32 47
Wm. Bizeski, shoeing	49 25
Wm. McCarthy & Co., shoeing	64 60
Ipswich Blacksmith Co., shoeing	34 40
Water Dept., water	222 67
C. F. Chapman & Son, supplies	15 70
B. B. Ward, supplies	28 42
A. I. Savory, supplies	13 30
B. J. Conley, supplies	1 50
Puritan Iron Works, supplies	29 75
H. D. Lambert, services	14 00
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	\$1,303.26
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Total expenditures	\$29,499 30
Unexpended balance	70
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	\$29,500 00
Appropriation	\$26,500 00

December appropriation	3,000 00
	\$29,500 00

ARGILLA ROAD CONSTRUCTION
Labor and Teams

John D. Kelley	\$135 85
Thomas Szack	29 31
Harry Miller	114 19
Albert Sheppard	119 59
Frank Mallard	72 19
Harry Wilkinson	126 88
Wilfred Atherley	90 13
Frank Seahill	25 82
Frank McInnis	104 13
A. Bennett Boynton	143 75
A. Story Brown	124 69
William E. Reilly	86 19
Joseph Quill	28 00
Fred Robicheau	35 00
Chas. L. Henley	127 50
F. E. Wood	117 19
Edmund Wile	162 19
Thomas Boylan	14 00
Wm. S. Evans	37 50

\$1,694 10

Other Expenses

Upland Farms, gravel	\$83 60
Castle Hill Farm, gravel	245 60
N. E. Metal Culvert Co., supplies	100 97

430 17

Total expenditures	\$2,124 27
Unexpended balance	375 73
	<hr/>
	\$2,500 00
Appropriation	2,500 00

HIGH STREET SIDEWALK

Labor, Teams and Gravel

Frank Mallard	\$ 6 56
Thomas Szack	31 06
Frank McInnis	25 37
Harry Wilkinson	25 37
Joseph Quill	6 56
Albert Sheppard	28 00
John D. Kelley	13 13
Harry Miller	10 94
William E. Reilly	21 00
Chas. L. Henley	47 81
Augustus McInnis	6 13
Arthur McIntire	6 13
Wilfred Atherley	3 50
Estate John W. Nourse	29 40
	<hr/>
Total expenditures	\$260 96
Unexpended balance	239 04
	<hr/>
	\$500 00
Appropriation	500 00

CHARITIES.

OUT POOR DEPARTMENT

General Administration

Frank T. Goodhue, salary	\$200 00
John G. Sperling, salary	125 00
Chas. S. Garrett, salary	125 00
Frank T. Goodhue, Agent	100 00
D. A. Grady, auto hire	13 00
Hobbs & Warren, blanks	5 15
Albert F. Welsh, services	25 00
Mass. Asso. Relief Officers, dues	3 00
S. D. Dodge, auto hire	4 00
Frank T. Goodhue, car fares	14 75

\$614 90

Cash Allowances

Sundry Persons	\$3,307 00
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\$3,307 00

Rent

J. H. Vermette	\$36 00
Mary E. Blodgett	104 00
Arthur C. Glover	6 00

D. A. Grady	40 00
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	\$186 00
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Groceries and Provisions

Marcorelle Bros.	\$34 88
Co-operative Grocery Stores Co.	265 72
John A. Woleiko	95 00
W. F. Poole	261 67
J. H. Christopher	45 33
D. L. Willcomb	40 00
Ipswich Meat Market	12 10
E. C. Lord	73 37
Great Atlantic & Pacific Tea Co.	9 90
Quality Cash Market	2 00

	\$839 97
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Fuel

Chas. L. Lovell	\$76 75
A. H. Peatfield	49 00
George Fall	167 80
Lathrop Bros	54 80

	\$348 35
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Board and Care

Maude Jewett	\$572 00
Lizzie M. Dodge	32 00
Bennie Dzardal	174 00
Mamie E. Kneeland	78 00
Vital Thuot	70 00
Lizzie B. Doucette	88 00

	\$1,014 00
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Medicine and Medical Attendance

B. J. Conley	\$9 50
Sullivan's Drug Store	2 00
M. E. Kneeland	1 33
Myrtle Tibbetts	20 00
M. C. McGinley, M. D.	567 60
Geo. G. Bailey, M. D.	30 00
F. L. Collins, M. D.	8 00
J. J. Mulvanity, M. D.	16 00
J. J. Fitzgerald, M. D.	3 00
	<hr/>
	\$657 43

Burials

E. J. M. Seahill	\$75 00
R. K. Whittier	12 00
	<hr/>
	\$87 00

State Institutions

Dept. of Public Welfare	\$243 42
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	\$243 42

Other Cities and Towns

City of Beverly	\$723 84
City of Worcester	61 28
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	\$785 12

Mothers' Aid

Town of West Newbury	\$100 00
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	\$100 00

Other Expenses

C. S. Tyler, dry goods	\$26 15
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Jacob Koffman, supplies	8 00
A. C. Damon, supplies	5 00
Newman's Dept. Store, dry goods	7 25
	\$46 40
Total expenditures	\$8,229 59
Unexpended balance	1 14
	\$8,230 73
Appropriation	\$7,000 00
Appropriation unpaid 1921 bills	730 73
December appropriation	500 00
	\$8,230 73

Receipts for the year have been as follows:
Commonwealth of Massachusetts, Moth-

ers' Aid	\$48 00
Reimbursements by individuals	60 67
	\$108 67

TOWN FARM Salaries and Wages

Edward Woodburn, Superintendent	\$470 00
Harold Noreen	133 35
Ella Woodburn, matron	237 00
Carrie Noreen, matron	66 65
Geo M Woodburn, labor	30 00
Margaret Woodburn, labor	20 00
Wallace Pettingale, labor	52 00
Arthur Boudreau, labor	30 00

Mary Boudreau, labor	20 00
Fred Sheppard, labor	72 00
Etta Morse, labor	72 00
Julia McGrath, labor	5 81
F E Wood, labor and teams	525 50
	———— \$1,734 31

Groceries and Provisions

Marcorelle Bros	\$397 61
Co-operative Grocery Stores Co	349 32
E E Gray Co	13 33
Wm P Reilly	3 25
Tougas & Tougas	13 51
Titcomb & Co	6 22
Spencer H Gwinn	12 50
Clapp Bros	27 45
Barron & Norcross	4 00
Ipswich Meat Market	16 43
	———— \$843 62

Dry Goods and Clothing

Newman's Dept Store	\$77 44
C S Tyler	2 30
Christos Gianakas	4 50
	———— \$84 24

Fuel and Light

A H Peatfield	\$179 46
Chas L Lovell	98 94
George Fall	33 45
	———— \$311 85

Equipment and Repairs

Harry E Garrette, carpentry	\$171 00
Canney Lumber Co, lumber	273 43
John W Goodhue Corp, supplies	98 26

John E Greene, carpentry	12 75
Wesley J Scott, masonry	379 50
D A Grady, transportation	43 00
C F Chapman & Son, supplies	15 93
A J Brennan, plumbing	8 38
Fairview Nurseries, supplies	23 56
A I Savory, supplies	7 45
Joseph A King, repairs	16 25
A C Damon, supplies	6 56
R W Davis, supplies	2 00
Eisner-Lenk Co, supplies	7 39
	----- \$1,065 46

Grain

Wm G Horton	\$397 15
Geo B Brown	18 40
	----- \$415 55

Other Expenses

Wm McCarthy & Co, shoeing	\$30 25
Ipswich Blacksmith Co, shoeing	3 00
B B Mansfield M D, services	1 00
H W Phillips, supplies	27 50
A I Savory, supplies	1 00
F C Blakely, services	20 00
Boston & Maine R R, freight	73
E F Brown, supplies	2 40
The United Limb & Brace Co, supplies	50 00
Frank T Goodhue, cash paid out	79
G A Barker, insurance	24 20
Chas G Hull, printing	2 50
A F Foote Comm'r, inspection	2 00
Harold Noreen, cash paid out	6 66
B J Conley, supplies	3 15

Sullivan's Drug Store, supplies	2 25
Chas S Garrett, supplies	4 20
	————— \$181 63
 Total expenditures	\$4,636 66
Unexpended balance	329 86
	—————
	\$4,966 52
Appropriation	\$3,800 00
Appropriation unpaid 1921 bills	91 52
Transfer from Reserve Fund	250 00
December appropriation	500 00
Balance from 1921	325 00
	————— \$4,966 52

INVENTORY, STOCK, TOOLS, ETC., AT TOWN FARM

	Jan. 1, 1923		Jan. 1, 1922			
	No.	Value	No.	Value	Gain	Loss
Cows	15	\$900 00	11	\$925 00		\$25 00
Buil	1	100 00	1	150 00		50 00
Heier	1	20 00	4	125 00		105 00
Horses	3	350 00	3	400 00		50 00
Calves			3	15 00		15 00
Pigs			2	50 00		50 00
Fowl	30	30 00	30	37 50		7 50
Carts & Wagons	5	150 00	5	237 00		87 00
Manure Spreader	1	60 00	1	75 00		15 00
Mowing machine	1	40 00	1	45 00		5 00
Plows	2	28 00	2	31 00		3 00
Cultivators	2	8 00	2	10 00		2 00
Horse Hoe	1	4 50	1	5 00		50
Horse Hay Fork	1	40 00	1	40 00		
Harr ws	2	30 00	3	40 00		10 00
Sled	1	6 00	1	10 00		4 00
Wood, cords	2½	30 00	10	100 00		70 00
Coal, tons	¼	4 00	2	32 00		28 00
Groceries & prov.		50 00		50 00		
Dairy Utensils		25 00		25 00		
Furniture & bedding		300 00		300 00		
Range & Fixtures		20 00		25 00		5 00
Heating Plant		1800 00		2000 00		200 00
Tedder	1	8 00	1	10 00		2 00
Tools		15 00		20 00		5 00
Blocks & ropes		5 00		5 00		
Ice chest		8 00		10 00		2 00
Harnesses & blankets		65 00		75 00		10 00
Potato digger	1	1 00	1	1 00		
Wheelbarrows	2	8 00	2	10 00		2 00
Pung	1	15 00	1	20 00		5 00
Seed sowers	2	5 00	2	5 00		
Wood saw	1	65 00	1	75 00		10 00
Hogs	3	100 00			\$100 00	
Horse hay rake	1	8 00	1	10 00		2 00
Pump jack	1	14 00	1	14 00		
Oil tanks	1	5 00	1	5 00		
Water tank	1	100 00	1	100 00		
Drag	1	2 00	1	4 00		2 00
Total		\$4419 50		\$5091 50	\$100 00	\$772 00

INVENTORY, PRODUCE, ETC., AT TOWN FARM.

	Jan. 1, 1923		Jan. 1, 1922			
	No.	Value	No.	Value	Gain	Loss
Onions, bushels	7	\$8 75	15	\$37 50		\$28 75
Corn, bushels			75	45 00		45 00
Beans, bushels	6	27 00	6	24 00	\$3 00	
Potatoes, bushels	35	35 00	75	130 00		95 00
Roots, bushels			150	90 00		90 00
English Hay, tons	35	1050 00	30	900 00	150 00	
Salt Hay, tons	2	20 00	10	150 00		130 00
Mulch, tons	2	20 00			20 00	
Salt Pork, lbs.		200		30 00		30 00
Grain, bushels		20		15 00		15 00
Cabbage				7 50		7 50
Disinfectant		2 50		5 00		2 50
Hams, bacon, etc.,				18 65		18 65
Total		\$1163 25		\$1452 65	\$173 00	\$462 40
Inventory, stock, tools, etc.,		4419 50		5091 50	100 00	772 00
		\$5582 75		\$6544 15	\$273 00	\$1234 40
				5582 75		273 00
Net Loss				\$961 40		\$961 40

SUMMARY OF INCOME AND EXPENDITURES AT THE TOWN

FARM FOR THE YEARS 1918-1922.

	1918	1919	1920	1921	1922
Expended	\$3693 80	\$3991 54	\$4072 74	\$4291 79	\$4636 66
Income	1520 11	1879 60	1791 10	2321 05	2277 93
Net expense	\$2173 69	\$2111 94	\$2281 64	\$1970 74	\$2358 73

Number of inmates at Farm Jan. 1, 1923, 7.

Average number of inmates at Farm during 1922, 8.

Total numbered registered in 1922, 10.

Average cost per week for each inmate, \$5.67.

Amount of sales for 1922, \$2,277.93.

SOLDIERS' BENEFITS**State Aid**

Sundry persons, cash	\$1,248 00
Total expenditures	\$1,248 00
Unexpended balance	52 00
	<hr/>
	\$1,300 00
Appropriation	1,300 00

Military Aid

Sundry persons, cash	\$700 00
Total expenditures	\$700 00
Unexpended balance	50 00
	<hr/>
	\$750 00
Appropriation	750 00

Soldiers' Relief

Sundry persons, cash	\$816 50
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F S Witham, car fares	1 50
Tilton Bros, fuel	30 00
Lathrop Bros, fuel	8 25
N A Wells, labor	5 20
Chas L Lovell, fuel	3 70
Tougas & Tougas, groceries	263 03
W F Poole, groceries	126 00
John A Brown, rent	136 00
Geo G Bailey, M D, medical attendance	132 00
David A French, car fare	5 28
Eben B Moulton, auto hire	12 00
A I Armstrong, lodging	1 50
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Total expenditures	\$1,540 96
Unexpended balance	1 04
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	\$1,542 00
Appropriation	\$750 00
Appropriation unpaid 1921 bills	342 00
Transfer from Reserve Fund	450 00
<hr/>	
	\$1,542 00

RECREATION**Parks**

Chas. H. Wells, labor	\$116 82
Arthur McIntire, labor	84 45
Perley Homans, labor	10 50
Frank McInnis, labor	30 38
Augustus McInnis, labor	13 13
Samuel C Gordon, labor	5 00
David Fraser, labor	4 75
Francis C. Wade, labor	10 50
Samuel C. Gordon, teaming	49 72
Samuel C. Gordon, plants	80 00
Joseph Breck & Sons, plants	42 00
A. I. Savory, supplies	13 34
Water Dept., water	10 00
B. H. Davis, supplies	33 00
Joseph Breck & Sons, supplies	12 10
Wm. P. Reilly, supplies	2 88
Justin Whittier, supplies	22 50
Wm. A. Spiller, repairs	2 95
R. W. Davis, supplies	4 00

John W. Goodhue, Corp., supplies	1 95
Total expenditures	\$549 97
Unexpended balance	03
	\$550 00
Appropriation	550 00
Playgrounds	
Charlotte L. Fish, Instructor	\$210 00
John E. Green, carpentry	155 80
Frank Perkins, labor	1 50
F. E. Wood, teaming	7 00
Chas. E. Goodhue, Jr., supplies	8 50
A. I. Savory, supplies	57 47
John W. Goodhue Corp., supplies	79 00
Canney Lumber Co., lumber	51 49
Total expenditures	\$492 55
Unexpended balance	7 45
	\$500 00
Appropriation	500 00

CEMETERIES

Howard Blake, labor	\$516 86
Howard J. Blake, labor	418 32
L. A. Lord, labor	226 67
Edward Bodwell, labor,	185 56
Edward R. Hardy, labor	64 32
O. M. Hills, labor	53 81
Wm. L. Stone, labor	47 70
Wm. H. Bodwell, labor	30 00
Chas. H. Parsons, labor,	25 38
Archie Dort, labor,	14 00
Perley Homans, labor	10 50
Henry E. Lemay, labor	5 25
Orville P. Grant, labor	14 00
Warren E. Grant, labor	14 00
William Goodhue, labor	14 00
Arthur A. Hull, labor	17 50
Wm. F. Rutherford, labor	17 50
John Mackeown, labor	5 25
Wm. B. Richards, labor	11 25
Frank McInnis, labor	7 00
Chas. L. Henley, teaming	40 00

L. A. Lord, teaming	23 10
O. M. Hills, teaming	7 20
Angie P. Brown, loam	6 00
Samuel C. Gordon, plants	76 11
A. I. Savory, supplies	84 18
Water Dept., water	33 00
R. L. Purinton, plumbing	90
A. J. Brennan, plumbing	15 72
Joseph A. King, repairs	4 64
Geo. A. Schofield & Son, printing	4 00
Henry S. Spaulding, services	5 00
 Total expenditures	\$1998 72
Unexpended balance	1 28
 Appropriation	\$2,000 00
	2 000 00

Perpetual Care

L. A. Lord, labor	\$223 00
Howard Blake, labor	249 00
Edward Bodwell, labor	59 00
Carrie R. Brown, flowers	3 00
 Total expenditures	\$534 00
Transferred from Cemetery Trust Funds	534 00

UNCLASSIFIED**Memorial Building**

E. A. Abbott Co., on acct. of contract	\$30,836	42
Andrews, Rantoul & Jones, architect's fee	716	97
Northern Ins. Co., insurance	70	00
American Ins. Co., insurance	70	00
Cleveland Ins. Co., insurance	35	00
Glen Falls Ins. Co., insurance	35	00
Edmund Wile, teaming	69	48
L. A. Dondero, labor	4	00
P. E. Ewing, labor	5	00
Electric Light Dept., fuel	93	52
Ipswich Mills, fuel	179	25
Lathrop Bros., fuel	20	50
Louis Gauthier, labor	19	25

John Balinski, labor	15 75
James S. Cassidy, labor	8 50
Philip Clarkin, labor	14 45
Manzer & Damon, carpentry & masonry	1,454 00
John W. Goodhue Corp., supplies	37 35
U.S. Fidelity & Guaranty Co. bond, premium	64 80
Powers Bros., blasting	350 00
Pettingill-Andrews Co., fixtures	250 00
Electric Light Dept., fixtures	241 62
J. J. Merrill, electrical work	83 14
A. J. Barton & Son, labor	12 00
<hr/>	
Total expenditures	\$34,686 00
Unexpended balance	239 90
<hr/>	
	\$34,925 90
Balance from 1921 appropriation	\$21,721 05
Appropriation 1922	12,000 00
Transfer from Memorial Committee	970 14
Sale of rock	234 71
<hr/>	
	\$34,925 90

Town Hall Repairs

Geo. H. Clapp, painting	\$25 85
Joseph A. King, repairs	7 94
George Hayes, repairs	7 02
Ernest F. Blodgett, scenery,	245 00
Readsboro Chair Co., seats	953 34
Boston & Maine R. R., freight	25 99

Eben B. Moulton, car fares	3 00
John W. Goodhue Corp., supplies	118 14
Manzer & Damon, carpentry	208 06
Canney Lumber Co., lumber	32 29
F. E. Wood, trucking	8 42
Thos. Wilkinson, labor	23 00
William E. Bassett, labor	6 25
R. L. Purington, labor	9 80
Edward H. Smith, carpentry	21 30
Austin L. Lord, plastering	20 70
 Total expenditures	\$1,716 10
Unexpended balance	245 93
 Balance from 1921	\$1,962 03
	1,962 03

Shell Fish

Geo. W. Brown, salary	\$66 60
Henry Shaw, salary	66 60
Henry A. Churchill, salary	55 50
Farley C. Lord, salary	11 10
 Total expenditures	\$199 80
Unexpended balance	11 25
 Balance from 1921	\$211 25
Appropriation	200 00
 	\$211 25

Committee of Fifteen

Stanley A. Hull, printing	\$16 00
Dorothy L. Gerry, labor & postage	33 52
<hr/>	<hr/>
Total expenditures	\$49 52
Unexpended balance	48
<hr/>	<hr/>
	\$50 00
Appropriation	50 00
<hr/>	<hr/>

Armistice Day Celebration

George Hayes, labor	\$4 00
Chas. S. Garrett, flowers	4 15
<hr/>	<hr/>
Total expenditures	\$8 15
Balance from 1921	8 15
<hr/>	<hr/>

Band Concerts

Ipswich Mills Band, music	\$100 00
King Arthur Commandery Band, music	100 00
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Total expenditures	\$200 00
Appropriation	200 00
<hr/>	<hr/>

Memorial Day

Gen. James Appleton Post 128, G. A. R. \$250 00

Total expenditures \$250 00

Appropriation	250 00
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Independence Day

Chas. E. Goodhue, Chairman Committee	\$300 00
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Total expenditures	\$300 00
Appropriation	300 00

Essex Sanatorium

County of Essex	\$971 44
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Total expenditures	\$971 44
Appropriation	971 44

Cable Memorial Hospital

Cable Memorial Hospital	\$1,500 00
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Total expenditures	\$1,500 00
Appropriation	1,500 00

Reserve Fund

Transferred to Selectmen's Dept.	\$200 00
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Transferred to Forest Warden Dept.	100 00
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Transferred to Town Farm Dept.	250 00
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Transferred to Soldiers' Relief Dept. 450 00

Total amount transferred \$1,000 00
Appropriation 1,000 00

Appropriations and Payments of Departments for the Municipal Year 1922

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Department	Appro.	Refunds and Transfers	Total	Expended	Balance
Selectmen	\$2700 00	\$248 28	\$2948 28	\$2943 03	\$5 25
Auditing and Accounting	1850 00		1850 00	1849 95	05
Treasurer and Collector	4055 00		4055 00	4055 00	
Assessors	2799 00		2799 00	2791 91	7 09
Law	905 00	30 00	935 00	935 00	
Town Clerk	1520 00	83 80	1603 80	1540 38	63 42
Election & Registration	898 00	137 50	1035 50	1033 06	2 44
Town Hall	3400 00	454 43	3854 43	3728 29	126 14
Police	8000 00	90 46	8090 46	8087 91	2 55
Fire	9210 00	30 63	9240 63	8838 43	402 20
Forest Warden	100 00	100 00	200 00	185 80	13 20
Weights & Measures	315 00		315 00	307 91	7 06
Moth	3000 00	3418 49	6418 49	6398 20	20 9
Tre ^t Warden	875 00		875 00	874 35	65
Health & Sanitation	5250 00	107 28	5357 28	5345 78	11 50
Highways	29,500 00	2,500 00	29,499 00	29,499 00	70
Argilla Road	2500 00		2500 00	2124 27	375 73
High Street Sidewalk	500 00		500 00	260 96	239 04

Appropriations and Payments---Continued

Department	Refunds and Transfers			Total	Expended	Balance
	Appro.					
Out Poor	7500 00	730 73		8230 73	8229 59	1 14
Town Farm	4300 00	341 52		4641 52	4636 66	4 86
State Aid	1300 00			1300 00	1248 00	52 00
Military Aid	750 00			750 00	700 00	50 00
Soldiers' Relief	750 00			792 00	1542 00	1540 96
Cable Hospital	1500 00			1500 00	1500 00	1 04
Education	76,862 51	446 47		77,308 98	77,307 85	1 13
Parks	550 00			550 00	549 97	0 03
Playgrounds	500 00			500 00	492 55	7 45
Memorial Day	250 00			250 00	250 00	
Independence Day	300 00			300 00	300 00	
Band Concerts	200 00			200 00	200 00	
Burley School Addition	50,000 00			50,000 00	49,901 05	98 95
Shell Fish	200 00	11 25		211 25	199 80	11 45
Memorial Building	12,000 00	22,925 90		34,925 90	34,686 00	239 90
Cemeteries	2000 00			2000 00	1998 72	1 28
Reserve Fund	1000 00			1000 00	1000 00	

PERPETUAL CARE—CEMETERY FUNDS

	Amount			Balance
	Jan. 1922	Income	Expense	Jan. 1923
Cogswell	\$467 41	\$18 69	\$13 00	\$473 10 .
Andrews	303 86	12 15	4 50	311 51
Giddings	172 65	6 90	3 00	176 55
Potter	134 95	5 39	4 00	136 34
Kinsman	72 16	2 88	2 00	73 04
Samuel Blood	66 95	2 67	2 00	67 62
Staniford	138 18	5 52	1 50	142 20
Trow	479 55	19 18	5 00	493 73
Dawson	169 14	6 76	2 00	173 90
Birch	57 15	2 28	2 00	57 43
Aaron Kinsman	59 37	2 37	2 00	59 74
Varrell	428 16	17 12	3 50	441 78
Eben Kimball	208 42	8 33	2 00	214 75
Willecomb	84 40	3 37	4 00	83 77
Daniel Clarke	149 84	5 99	2 00	153 83
Rogers and John-				
son	111 78	4 46	4 00	112 24
H. L. Kimball	162 63	6 50	2 00	167 13
George Kinsman	159 18	6 36	4 00	161 54
Martha Lakeman	76 79	3 07	2 00	77 86
Caldwell	134 96	5 39	4 00	136 35
Pingree	112 56	4 50	2 00	115 06

	Amount			Balance
	Jan. 1922	Income	Expense	Jan. 1923
Young	25 93	1 03	1 00	25 96
Coburn	358 80	14 35	7 00	366 15
Mary Haskell	58 29	2 33	2 00	58 62
Hovey	143 64	5 74	4 00	145 38
Plouff	60 84	2 43	2 00	61 27
Farley	165 67	6 62	2 00	170 29
John B. Lamson	76 90	3 07	2 00	77 97
Joseph Spiller	60 19	2 40	2 00	60 59
Locust Grove	46 67	1 86		48 53
M. E. Peatfield	127 40	5 09	2 00	130 49
Lucy F. Spiller	66 08	2 64	2 00	66 72
Josiah & Lydia H. Lord	170 35	6 81	4 00	173 16
Eben Caldwell	126 22	5 04	4 00	127 26
M. E. Barber	70 25	2 80		73 05
Sarah E. Durgin	115 21	4 60	2 00	117 81
Joanna Kinsman	131 05	5 24	4 00	132 29
C. W. Giddings	140 67	5 62		146 29
John A. Brown	137 35	5 49	3 00	139 84
Millett and Kimball	235 79	9 42	15 00	230 21
Samuel Blake	146 90	5 87	4 00	148 77
Wm. G. Brown	151 49	6 05	3 00	154 54
Catherine Clarke	152 04	6 08	2 00	156 12
Charles Palmer	123 17	4 92	3 00	125 09
Sally Roberts	165 17	6 60	2 00	169 77
Eugene Spinney	151 15	6 04	2 00	155 19
Mary M. Fields	74 36	2 97	1 50	75 83
Luther Lord	140 07	5 60	3 00	142 67
Ezra Lord	146 07	5 84	2 00	149 91

	Amount			Balance
	Jan. 1922	Income	Expense	Jan. 1923
Lucy H. Brown	151 21	6 04	2 00	155 25
Patience H. Bray	125 62	5 02	3 00	127 64
R. T. Dodge	149 66	5 98	2 00	153 64
Henry F. Russell	116 93	4 67	2 50	119 10
George Haskell	368 46	14 73	5 00	378 19
T. C. Howe	147 86	5 91	4 00	149 77
Nath. Shatswell	140 02	5 62	3 00	143 24
Geo. H. Gilmore	72 41	2 89	2 00	73 30
Wm. A. and Ida				
M. Stackpole	178 34	7 13	2 00	183 47
Harry K. Dodge	145 30	5 81	2 00	149 11
Hannah H.				
Pearson	66 62	2 66	1 50	67 78
Henry S. Holmes	118 08	4 72	11 00	111 80
C. E. Hodkins	58 27	2 33	2 00	58 60
Aaron F. Brown	81 44	3 25		84 69
J. F. Kinsman	135 07	5 40	2 00	138 47
Thomas Brown	122 57	4 90	3 00	124 47
Wm. P. and				
A. W. Gould	143 81	5 75	5 00	144 56
Lucy C. Coburn	311 06	12 44		323 50
Wm. H. Kinsman	127 63	5 10	4 50	128 23
C. E. Bomer	121 42	4 85	3 00	123 27
Eliz. A. Bailey	63 97	2 55	2 00	64 52
John Lane	54 45	2 17	2 00	54 62
Hannah Parsons	68 50	2 74	1 50	69 74
E. & T. F. Cogswell	104 95	4 19	3 00	106 14
Moses and				
E. Peabody	121 78	4 86	4 00	122 64

	Amount Jan. 1922	Income	Expense	Balance Jan. 1923
Chas. H. Cutler	137 53	5 50	4 00	139 03
Wm. and Abagail				
Haskell	55 35	2 21	2 00	55 56
Willis & Stacey	135 32	5 41	2 00	138 73
Geo. E. Lord	133 96	5 35	2 00	137 31
Nora Fraser	58 71	2 34	4 00	57 05
F. G. Morris	138 19	5 52	2 00	141 71
Robert Stone	52 66	2 10	2 00	52 76
Emerson Howe	120 05	4 80		124 85
Caroline E. Lord	103 59	4 14		107 73
Robert Gilmore	277 56	11 10	5 00	283 66
John D. Cilley	135 52	5 42	3 00	137 94
James Griffin	131 30	5 25	3 00	133 55
Eunice C. Cowles	145 74	5 82	3 00	148 56
Ward F. Kenney	59 99	2 40	2 00	60 39
Josiah Dudley	113 27	4 53	2 00	115 80
John C. Kimball	407 10	16 28	5 00	418 38
J. F. Caldwell	227 15	9 08	2 00	234 23
Rebecca G. Hayes	56 22	2 24	2 00	56 46
John Galbraith	107 87	4 31	10 00	102 18
Thos. Holland	129 12	5 16	2 00	132 28
John Choate	80 52	3 22	3 00	80 74
Lucy S. Lord	144 37	5 77		150 14
Walter E. Lord	124 03	4 96	3 00	125 99
Lemuel Smith	54 63	2 18	2 00	54 81
Sam'l J. Goodhue	59 56	2 38	2 00	59 94
John A. Johnson	127 52	5 10	2 00	130 62
Noyes & Damon	108 93	3 35	2 00	110 28
Edwin H. Damon	109 04	3 36	2 00	110 40
Benj. Newman	125 30	5 01	3 00	127 31

	Amount			Balance
	Jan. 1922	Income	Expense	Jan. 1923
Nath. Archer	119 93	4 79	2 00	122 72
A. J. Purinton	126 69	5 06	2 00	129 75
Sarah A. Seward	125 09	5 00	2 00	128 09
Frances P. Weeks	59 45	2 37	2 00	59 82
George A. Lord	58 37	2 33	3 00	57 70
Wm. Heard	115 89	4 63	11 00	109 52
M. E. Hanson	253 58	10 14	3 00	260 72
Charlotte M.				
Kimball	132 60	5 30		137 90
M. J. Patterson	115 34	4 61	4 00	115 95
Wm. L. Rust	54 21	2 16	3 50	52 87
E. Maria Stone	85 23	3 40	3 00	85 63
L. S. & E. B.				
Jewett	287 77	11 51	8 00	291 28
John Cook	55 37	2 21	1 50	56 08
J. L. Choate	175 24	7 00	6 00	176 24
S. E. Twombley	110 80	4 43	3 00	112 23
N. S. & Eben				
Kimball	107 56	4 30	4 00	107 86
Gen. J. Appleton	276 79	11 07	18 00	269 86
E. L. Wentworth	52 64	2 10	2 00	52 74
Baker & Dixon	101 35	4 05	2 00	103 40
Chas. H. Baker	83 47	3 33	2 00	84 80
Jere. Brocklebank	52 45	2 09	1 50	53 04
Wm. H. Russell	53 49	2 14	1 50	54 13
Winthrop Low	53 49	2 14	1 50	54 13
Edward Morrill	53 49	2 14	1 50	54 13
Jerry Spiller	105 96	4 23	3 00	107 19
Abbie M. Fellows	54 10	2 16	2 00	54 26
Nath. R. Farley	110 43	4 41	3 00	111 84

	Amount Jan. 1922	Income	Expense	Balance Jan. 1923
Eunice &				
Elizabeth Farley	55 10	2 20	1 00	56 30
Mrs. Chas. S.				
Wilcomb	111 48	4 46	3 00	112 94
Perkins &				
Chapman	173 49	6 94		180 43
Clara B. Dobson	53 49	2 14	1 50	54 13
Mrs. Chas. D.				
Weeks	116 45	4 65	2 00	119 10
Mary E. Roberts	111 11	4 44	2 00	113 55
E. H. Martin	104 36	4 17	4 00	104 53
John B. Brown	115 98	4 64	2 00	118 62
James P. Dodge	53 49	2 14		55 63
Wm. Kimball	78 61	3 14	3 00	78 75
Olive P. Smith	109 01	4 36	2 00	111 37
David F. Dow	50 77	2 03	2 00	50 80
Eliza A. Foss	54 67	2 18	2 00	54 85
Syl. Caldwell	107 14	4 28	3 00	108 42
Mary J.				
Staniford	106 78	4 27	6 00	105 05
Frank H. Lord	100 67	4 02	4 00	100 69
Mary E. Bowen	51 91	2 07	2 00	51 98
H. M. Peatfield	108 97	4 35	4 00	109 32
H. B. Brown	80 71	3 22	2 00	81 93
Geo. A. Mann	110 97	4 43		115 40
Alice H. Bone	52 91	2 11	2 00	53 02
Everett K. & Mar-				
garetta Brown	106 83	4 27	6 00	105 10
P. T. Farley	113 73	4 55	3 00	115 28
Wm. Duckworth	162 69	6 50	4 00	165 19

	Amount			Balance
	Jan. 1922	Income	Expense	Jan. 1923
George Spiller	331 80	13 27	3 00	342 07
Foster Russell	105 13	4 20	4 00	105 33
Emma W. Tyler	107 83	4 31	4 00	108 14
Emma Baxter	52 39	2 09	2 00	52 48
Wm. A. Spiller	51 87	2 07	2 00	51 94
Seth Senior	52 70	2 10	1 50	53 30
E. M. Carpenter	53 84	2 15	2 00	53 99
John C. Foss	51 12	2 04	2 00	51 16
Joseph Johnson	51 80	2 07	2 00	51 87
Dexter McIntire	50 77	2 03	2 00	50 80
Mary A. Foster	50 77	2 03	2 00	50 80
Maria Mann	79 07	3 16	2 00	80 23
Warren Boynton	52 20	2 08	2 00	52 28
J. A. Burnham	79 31	3 17	2 00	80 48
J. E. Gallagher	104 92	4 19	2 00	107 11
Arthur Buckley	52 51	2 10	1 50	53 11
Sam'l H. Baker	51 56	2 06	2 00	51 62
Joseph F. Wood	107 11	4 28	8 00	103 39
George Brown	53 12	2 12		55 24
Eliz. L. Smith	103 81	4 15	2 00	105 96
Mrs. J. J.				
Sullivan	102 81	4 11	3 00	103 92
R. R. Foster	103 60	4 14	2 00	105 74
Hannah S. Bond	77 22	3 08	4 00	76 30
Mrs. E. H. Welch	103 02	4 12	2 00	105 14
Wm. H.				
Woodworth	102 50	4 09	2 00	104 59
Jere. Prescott	75 81	3 03	3 50	75 34
Mrs. N. B. Simms	50 69	2 02	2 00	50 71
Caverly	103 38	4 13	2 00	105 51

	Amount		Balance	
	Jan. 1922	Income	Expense	
			Jan. 1923	
Abbie Collins	51 69	2 06	53 75	
Andre Woodbury	51 50	2 06	53 56	
E. N. Brown	103 00	4 12	6 00	101 12
Lucy A. Hunt	102 13	4 08	2 00	104 21
Fred. Willcomb	102 13	4 08	2 00	104 21
Susan M. Harris	100 00	2 00		102 00
F. H. Caldwell	50 00	1 00		51 00
Susan L. Downie	100 00	2 00		102 00
John & Mary				
E. Galbraith	100 00	2 00		102 00
Tyler & Dodge	100 00	2 00		102 00
Thos. H. & Lucre-				
tia S. Lord	100 00	2 00		102 00
David & Susan				
Russell	50 00	1 00		51 00
M. E. Marshall	100 00	2 00		102 00
Sarah M. Gwinn	50 00	1 00		51 00
David Lowe	25 00	50		25 50
Rees Jenkins	75 00			75 00
Chas. S. Berry	100 00			100 00
Sylvanus F.				
Canney heirs	100 00			100 00
Moses Harris	100 00			100 00
Dan. H. Fellows	100 00			100 00
C. F. Chapman	100 00	2 00		102 00
T. T. Chapman	50 00	1 00		51 00
Jos. Wait & Sons	500 00			500 00

Rogers & Jewett	50 00		50 00
Moses Wardwell	200 00		200 00
	—————	—————	—————
	\$24,469 15	\$908 38	\$534 00
Income undivided			24,843 53
	—————	—————	—————
			3 89
	—————	—————	—————
			\$24,847 42

RECEIPTS

Amount of Fund, January, 1922	\$22,223 86
New Funds during year	\$2250 00
Income from Investments	907 56
	—————
	3157 56
	—————
	\$25,381 42

EXPENDITURES

Paid for care of lots	\$534 00
	534 00
	—————
	\$24,847 42

INVESTMENT ACCOUNT

Town of Ipswich, Electric Light 4s	\$2000 00
Town of Ipswich, Water	7500 00
City of Fitchburg, School 4s	3000 00
Water Front Improvement Loan 4s	1200 00
Liberty Bonds	5650 00
Ipswich Memorial Building Bonds	2000 00
Ipswich Savings Bank	3497 42
	—————
	\$24,847 42

INCOME ACCOUNT

Balance undivided January, 1922	\$4 71
Town of Ipswich, Electric Light Loan	\$80 00
Town of Ipswich, Water	300 00
City of Fitchburg, School Loan	120 00
Water Front Improvement	60 00
Liberty Bonds	221 38
Memorial Building Bonds	100 00
Ipswich Savings Bank	26 18
	—————
	907 56
	—————
	\$912 27

CREDIT

Cemetery Funds	\$908 38
Income undivided	3 89
	—————
	\$912 27

OTHER TRUST FUNDS**Elizabeth M. Brown Fund**

Town of Ipswich, in trust, the income to be used under the direction of the Selectmen, by the Agent of the Society for the Prevention of Cruelty to Animals.

Balance, January, 1922	\$970 34
Income	39 18
	—————

Deposited in Ipswich Savings Bank, Jan., 1923 \$1009 52

John C. Kimball Fund

Town of Ipswich, Trustees, under the will of John C. Kimball, income to be used for the purchase of books for

the Ipswich Public Library.

Balance, January, 1922	\$510 00
Income	30 40
	<hr/>
March 25, 1922, paid to F. A. Kimball, Treas.	20 20
	<hr/>
Deposited in Ipswich Savings Bank, Jan., 1923	\$520 20

TREASURER'S DEPARTMENT**Receipts and Expenditures****RECEIPTS**

Balance, Dec. 31, 1921		\$65,689 24
Taxes 1917	\$140 10	
Taxes 1918	151 88	
Taxes 1919	381 50	
Taxes 1920	5700 89	
Taxes 1921	16,618 60	
Taxes 1922	182,433 86	
		205,426 83
Moth 1917	\$1 50	
Moth 1918	1 60	
Moth 1919	1 00	
Moth 1920	38 69	
Moth 1921	424 12	
Moth 1922	2815 49	
		3282 40

Department Bills:

Commonwealth of Massachusetts:

Mothers' Aid	\$48 00
	48 00

Estimated Revenue Receipts:**Commonwealth of Massachusetts:**

Income Tax 1919	\$32 75
Income Tax 1920	229 25
Income Tax 1921	1375 50
Income Tax 1922	9267 31
Income Tax 1922-- School Fund	7850 00
Corporation Tax, Pub. Service 1921	2 49
Corporation Tax, Pub. Serv. 1922	1052 41
Corporation Tax, Domestic 1921	38 05
Corporation Tax, Foreign, 1921	14 60
Corporation Tax, Business, 1922	9880 41
Corporation Tax, Pub. Serv. 80%, 1922	386 28
National Bank Tax	10,892 57
Tuition	170 00
Soldiers' Exemption	135 45

Licenses:

Liquor	\$1 00
Junk	140 00
Amusement	182 66
All other	302 00

Third District Court, Criminal fines	\$1209 08
County of Essex, Dog Licenses	300 14
Collector's Dept., Costs	63 47
Town Clerk's Dept., Sale of voting lists	2 00
Rent of Town Hall	668 00
Insurance, Fire Loss, Town Hall	196 91
Telephone refunds	42 52

Police Department:

Ipswich Mills, service	\$623 22
Telephone refunds	26 96
	—————
	650 18
Forest Warden Dept., reimbursements	\$18 00
Weights and Measures Dept. fees	94 59
Commonwealth of Mass., Subsidy	132 83
Highway Dept., receipts	257 80
Town Farm, sale of produce	2277 93
Poor Department, reimbursements	60 67
School Department, Receipts.	
Town of Rowley, tuition	\$6396 25
City of Boston, tuition	85 10
Comm. of Mass., vocational education	80 00
Insurance refund	12 00
Telephone refunds	73 02
Sale of furnace	60 00
	—————
	6706 37
Playground receipts	2 00
Town scale receipts	23 60
Sale of cemetery lots and graves	479 00
Comm. of Mass., Civilian War Poll tax	9 00
Comm. of Mass., Military Aid	107 50
Interest on taxes	1495 55
Interest on deposits	1310 11
Interest on bonds	583 17
Refund on freight	62
	—————
Comm. of Mass., State Aid	58,663 30
Electric Light Dept., light, power, etc.	1184 00
Water Dept., water rates and supplies	43,372 51
	22,851 63

Temporary Loans	135,000 00
Burley School Addition Loan	40,000 00
Burley Fund	5000 00
Electric Light Loan	5,000 00
Water Dept. Loan	15,000 00
Perpetual Care, New Funds	2250 00
Cemetery Trust Funds, care of lots	534 00
Trust Fund Income	977 14
Refund, Memorial Building	3603 24
Kimball Fund	20 20
M. B. Phillip, Memorial Bldg., Special Fund	500 00
Geo. A. Schofield, Memorial Bldg., Special Fund	100 00
Sale of stone, Memorial Bldg.	234 71
	<hr/>
	\$608,737 20

EXPENDITURES

Accountant's Warrants:

Department orders	\$271,444	36
Electric Light Dept.	42,590	20
Electric Light Dept., Notes	4550	00
Electric Light Dept., Interest	2268	00
Water Dept.	28,674	96
Water Dept., Notes	2150	00
Water Dept., Interest	7659	00
Temporary Loans	165,000	00
Interest on Temporary Loans	3715	20
General Loans	13,600	00
Interest on General Loans	3938	83
State Tax	14,160	00
Bank Tax	765	17
County Tax	11,299	20
State Highway Tax	4715	28
Municipal Lighting Tax	25	88
Civilian War Poll Tax	4863	00
Corporation Tax, 1922	128	87
Wm. J. Riley, Treasurer Trust Funds, Perpetual Care	2250	00
Trust Fund Income	977	14
Refunds	143	42
	\$584,918	51
Balance, Dec. 31, 1922	23,818	69
	\$608,737	20

BALANCE SHEET

DR.

Cash on hand, December 31, 1922	\$23,818 69
Wm. J. Riley, Collector Tax, 1918	\$36 77
" 1919	3 84
" 1920	641 10
" 1921	8,623 64
" 1922	35,530 65
Moth 1915	21 85
" 1916	127 47
" 1917	41 39
" 1918	45 63
" 1919	5 60
" 1920	2 74
" 1921	226 95
" 1922	566 48
Electric Light	5774 11
Water	5885 68
Department Bills	631 44
Commonwealth of Massachusetts	1948 00
Overlay, 1918	217 14
	————— 60,330 48

Sinking Fund, Water Department	\$147,991 05
Net Bonded Debt	225,858 95
	————— 373,850 00

Trust Funds	26,377 14
	————— \$484,376 31

CR.

Overlay, 1915	\$16 64
Overlay, 1917	94
Overlay, 1919	1205 06
Overlay, 1920	761 46
Overlay, 1921	1447 01
Overlay, 1922	580 25
Temporary Loans	40,000 00
Electric Light Revenue	5774 11
Water Revenue	5885 68
Argilla Road	375 73
Town Farm	325 00
Education	1 13
Payne School Repairs	1000 00
Cogswell School Repairs	1000 00
Town Hall Repairs	245 93
Burley School Addition	98 95
Memorial Building	239 90
Memorial Building, Special Fund	600 00
Electric Light Department	5370 58
Water Department	6229 00
	———— \$71,157 37
Refunding Loan	\$3500 00
Central Fire Station Loan	5000 00
Electric Light Loan	56,300 00
Water Loan	204,450 00
Winthrop School Loan	13,000 00
Heating Plant Loan	4500 00
Water Front Improvement Loan	1200 00
State Guard Equipment Loan	900 00
Motor Pump Engine Loan	5500 00
Topsfield Road Loan	1500 00
Memorial Building Loan	38,000 00
Burley School Addition Loan	40,000 00
	———— 373,850 00
Cemetery Trust Funds	\$24,847 42
Kimball Library Fund	520 20
Brown Animal Fund	1009 52
	———— 26,377 14
Excess and Deficiency	12,991 80
	———— \$484,376 31

AUDITOR'S STATEMENT.

I hereby certify that I have examined the accounts of the Treasurer and find them correct and the balance in the hands of the Treasurer to agree with the report submitted. I have approved vouchers for all bills paid and find them to agree with the Treasurer's warrants.

FREDERICK S. WITHAM,
Auditor.

Notes Maturing 1923

Refunding Loan	\$700 00
Central Fire Station Loan	1000 00
Winthrop School Loan	1000 00
Heating Plant Loan	500 00
Water Front Improvement Loan	300 00
State Guard Equipment Loan	900 00
Motor Pump Engine Loan	2000 00
Topsfield Road Loan	1000 00
Memorial Building Loan	2000 00
Burley School Addition Loan	2000 00
Electric Light Loan	5550 00
Water Loan	3150 00
	----- \$20,100 00

Interest on Debt 1923

Refunding Loan	\$140 00
Central Fire Station Loan	215 00
Winthrop School Loan	520 00
Heating Plant Loan	180 00
Water Front Improvement Loan	48 00
State Guard Equipment Loan	22 50
Motor Pump Engine Loan	275 00
Topsfield Road Loan	82 50
Memorial Building Loan	1900 00
Burley School Addition Loan	1700 00
Electric Light Loan	2318 50
Water Loan	8210 50
Temporary Loans (estimated)	4250 00
	----- \$19,862 00

TAX COLLECTOR'S REPORT

Year	Uncollected	Collected	Uncollected
	Dec. 31, 1921	1922	Abated Dec. 31, 1922
1917	\$310 39	\$140 10	\$170 29
1918	405 79	151 88	217 14 \$36 77
1919	651 17	381 50	265 83 3 84
1920	6961 37	5700 89	619 38 641 10
1921	26,376 03	16,618 60	1161 21 8,623 64
*1922	220,760 76	182,316 36	2913 75 35,530 65
		-----	-----
		\$205,309 33	\$5347 60 \$44,836 00

* Amount committed

BONDED DEBT.

Name of Loan	Amount	Payable
Refunding	\$3500 00	Serially 1923-1927
Central Fire Station	5000 00	Serially 1923-1927
Winthrop School	13,000 00	Serially 1923-1935
Heating Plant	4500 00	Serially 1923-1931
Water Front Improvement	1200 00	Serially 1923-1926
State Guard Equipment	900 00	1923
Motor Pump Engine	5500 00	Serially 1923-1925
Topsfield Road Construction	1500 00	Serially 1923-1924
Memorial Building	38,000 00	Serially 1923-1941
Burley School Addition	40,000 00	Serially 1923-1942
Electric Light	56,300 00	Serially 1923-1938
Water Notes	44,450 00	Serially 1923-1936
Water Bonds	130,000 00	1924
Water Bonds	30,000 00	1927
<hr/>		
Total Bonded Debt	\$373,850 00	
Sinking Fund, Water Dept.	147,991 05	
<hr/>		
Net Bonded Debt	\$225,858 95	

TEMPORARY LOANS

Old Colony Trust Co.	\$30,000 00	March 20, 1923
Sinking Fund, Water Dept.	5900 00	May 6, 1923
Sinking Fund, Water Dept.	4100 00	June 28, 1923

LIST OF UNPAID 1922 BILLS**SELECTMEN**

D. A. Grady, auto hire	\$8 00
Geo. A. Schofield, secr'y Finance Committee	50 00
Wm. H. Greenlaw, wire inspection	58 00
	———— \$116 00

TREASURER AND COLLECTOR

Wm. J. Riley, balance salary	\$3 80
Albert F. Welsh, services	22 92
	———— \$26 72

TOWN CLERK

John G. Corcoran, M. D., birth returns	\$1 25
Geo. G. Bailey, M. D., birth returns	12 00
Katingo Georgopoulos, birth returns	3 25
	———— \$16 50

ELECTION AND REGISTRATION

H. A. Russell, meals	\$15 12
	———— \$15 12

TOWN HALL

John F. Wippich, clock repairs	\$1 00
Water Department, water	22 80
	----- \$23 80

POLICE

Edward Leavitt, services	\$33 00
V. H. Grant, services	56 00
Jacob Smith, services	56 00
H. O. Whittier, services	16 00
J. J. Jedrey, services	52 00
John W. Goodhue, Corp., supplies	6 18
H. B. McArdle, supplies	6 25
New England Tel. & Tel. Co., telephones	24 83
R. W. Davis, supplies	18 51
Iver Johnson Company, supplies	8 00
D. A. Grady, auto hire	12 25
Ispwich Motor Co., Inc., supplies	10 17
	----- \$299 22

LAW DEPARTMENT

Albert F. Welsh, services	\$150 00
	----- \$150 00

MOTH

Arthur McIntire, use of machine	\$52 00
	----- \$52 00

HEALTH

Essex Sanatorium, board and care	\$241 80
	----- \$241 80

HIGHWAYS

American Oil Products Co., supplies	\$87 64
Water Department, water	36 30
Henry S. Spaulding, services	5 00
Witch City Auto Co., supplies	3 50

Waldo Bros. & Bond Company, supplies	2 09
Canney Lumber Co., lumber	14 54
Traffic Sign & Signal Co., traffic markers	35 00
Ipswich Motor Co., Inc., supplies	14 63
A. H. Peatfield, fuel	25 05
	———— \$223 75

OUT POOR

C. S. Tyler, supplies	\$12 50
Chas. L. Lovell, fuel	3 00
Lathrop Bros., fuel	14 00
City of Worcester, aid	156 18
City of Beverly, aid	264 13
	———— \$449 81

TOWN FARM

R. L. Purinton, plumbing	\$1 05
Marcorelle Bros., groceries	25 73
Ipswich Blacksmith Co., shoeing	14 00
	———— \$40 78

SOLDIERS' RELIEF

Geo. G. Bailey, M. D., medical attendance	\$139 00
John A. Brown, rent	40 00
	———— \$179 00

EDUCATION

Ginn & Co., text books	\$90 24
Frank J. Jameson, shades	261 96
W. W. Welch Mfg. Co., supplies	16 50
New England Tel. & Tel. Co., telephones	16 17
George Hayes, plumbing	1 25
	———— \$385 12

Total unpaid bills	\$2,220 62
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LIST OF TOWN PROPERTY

School Houses	\$160,000 00
Public Buildings	90,000 00
Public Grounds	10,000 00
Town Farm	30,000 00
Cemeteries	5,000 00
Heard Wharf	100 00
Averoff Wharf	3,250 00
Turkey Shore Pasture	1,000 00
Woodland, Linebrook	200 00
Woodland, Common Fields	75 00
Gravel Pits, Washington Street	1,500 00
Fire Apparatus	21,500 00
Highway Department Equipment	9,185 00
Thatch Bank, Great Flats	
Thatch Bank, Third Creek	

In addition to the property enumerated above, there is the shore, beach and other property given to the Town by the Commoners, the value of which is not estimated. The value of the Water Works and Electric Light Plant will be found in the Water and Light Report.

LIST OF JURORS—TOWN OF IPSWICH

Appleton, Elliot L., 5 Newmarch St.	Clerk
Arthur, M. Charles, Turner Hill	Supt.
Atherly, Samuel, 12 Manning St.	Laborer
Andrews, Reuben, 9 Liberty St.	Painter
Augur, Willis L., 7 County St.	Janitor
Bailey, Walter R., 118 High St.	Chauffeur
Barker, George A., 89 Central St.	Real Est. & Ins.
Bayley, Samuel S., 84 East St.	Fisherman
Benedix, August F., 31 County St.	Overseer
Blake, Howard, 9 High St.	Laborer
Bragdon, C. Emery, 5 Manning St.	Manager
Brennan, Arthur J., 19 Pleasant St.	Plumber
Brown, Frederick A., Meeting House Green	Insurance
Brown, Jesse A., Essex Road	Farmer
Blaisdell, Edward L., 11 Maple Ave.	Expressman
Burke, Michael, Fellows Road	Foreman
Burke, Harland, 3 Maple Ave.	Supt.
Burnham, Joseph H., 1 High St.	Innholder
Burnham, William H., 28 Green St.	Painter
Byron, Fred F., 15 County St.	Salesman
Caldwell, Clarence C., 21 Mineral St.	Overseer

Cameron, Seward J., Newmarch St.	Farmer
Canney, Charles C., 55 So. Main St.	Lumber
Chapman, Fred F., 15 Mineral St.	Merchant
Caverly, Carl A., Low's Lane	Farmer
Clapp, George H., 27 Turkey Shore Rd.	Painter
Claxton, David B., 5 High St.	Agent
Cogswell, Edward S., 11 Green St.	Clerk
Cogswell, Woodbury L., Turner Hill	Chauffeur
Cole, James E., Jr., Fellows Rd.	Engineer
Cowperthwait, Elmer S., 25 County St.	Electrician
Currier, Ernest E., 47 Central St.	Retired
Damon, Arthur C., 100 Central St.	Merchant
Damon, Charles F., 10 Fruit St.	Clerk
Damon, Everett G., 10 Fruit St.	Carpenter
Damon, Harry K., 6 Manning St.	Broker
Day, Herbert W., 4 Warren St.	Carpenter
Dodge, Raymond L., 6 Hovey St.	Chauffeur
Doughty, Howard N., 18 Green St.	Asst. Treasurer
Dunlap, William R., Turner Hill	Butler
Ewing, Oscar H., 9 Prescott Road	Barber
Galligan, Charles H., 19 Topsfield Rd.	Overseer
Garrett, Charles S., 22 Fruit St.	Merchant
Gauld, Thomas G., 82 High-St.	Hostler
Goodhue, Charles E., Jr., 15 No. Main St.	Accountant
Goodhue, John W., 72 County Rd.	Merchant
Grady, David A., 34 Market St.	Garage
Greene, John E., 11 Pleasant St.	Carpenter
Girard, Frank H., 24 Mineral St.	Heel-cutter
Glover, Arthur C., 64 East St.	Watchmaker
Glover, Charles A., 59 So. Main St.	Stone cutter
Gordon, Samuel C., County Rd.	Farmer
Gould, Walter F., Labor in vain Rd.	Farmer

Haggerty, Lyman H., High St.	Appraiser
Hall, Albert, 7 Liberty St.	Overseer
Henderson, Walter C., 64 Central St.	Upholsterer
Henderson, Wayne, 6 Agawam Ave.	Salesman
Hills, George W., 35 Washington St.	Painter
Howe, Frank E., High St.	Farmer
Hayward, Walter E., Topsfield Rd.	Manufacturer
Hull, Frank C., Newmarch St.	Caretaker
Moulton, Eben B., Essex Rd.	Farmer
Perley, David S., Linebrook Rd.	Farmer
Rutherford, Everett A., 11 Topsfield Rd.	Chauffeur

ASSESSORS DEPARTMENT**APPROPRIATIONS FOR 1922**

Selectmen	\$2,300 00
Auditing and Accounting	1,50 00
Treasurer and Collector	3,780 00
Assessors	2,400 00
Law	600 00
Town Clerk	1,520 00
Election and Registration	668 00
Town Hall	3,400 00
Police	8,000 00
Fire Department	9,210 00
Fire Warden	100 00
Sealer of Weights and Measures	315 00
Moth Department	3,000 00
Tree Warden	875 00
Board of Health	4,500 00
Parks	550 00
Poor Department	7,000.00
Town Farm	3,800 00
Relief	750 00
State Aid	1,300 00
Military Aid	750 00

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Highways	26,500	00
Education	75,000	00
Interest	8,938	83
Notes	13,600	00
Playground	500	00
Cemeteries	2,000	00
Hospital	1,500	00
Memorial Day	250	00
Shell Fish	200	00
Reserve Fund	1,000	00
Water Department	4,387	50
Electric Light Department	11,109	00
Unpaid Bills	2,673	27
Argilla Road	2,500	00
Band Concerts	200	00
Essex County Sanitorium	971	44
Repairs Town Hall	1,962	03
Sidewalk Construction, High St.	500	00
Independence Day	300	00
Burley School Addition	5,000	00
<hr/>		
Total	\$215,760	07

WORK SHEET FOR 1922

Total Appropriations	\$215,760	07
State Tax	14,160	00
State Highway Tax	4,715	28
County Tax	11,299	20
Municipal Lighting Tax	25	88
Excess of abatements over 1918 overlay	183	02
<hr/>		
Total	\$246,143	45

Less Estimated Income	\$35,000 00
Balance	211,143 45
Plus overlay of 1922	3,500 00
<hr/>	<hr/>
Total	\$214,643 45
Less 1,825 polls at \$2.00 each	\$3,650 00
Balance to be raised	210,993 45
<hr/>	<hr/>
Total valuation, real and personal	\$7,181,015 00
Less $\frac{3}{4}$ of \$32,750 00, value of non-resident holdings of stock of First National Bank of Ipswich	\$7,156,452 00
Net assessable valuation	7,156,452 00
Rate per \$1,000 00	\$29 50
<hr/>	<hr/>

SUMMARY OF AGGREGATES

Amount of personal property assessed	\$1,544,498 00
Amount of real estate assessed	5,611,954 00
Total valuation April 1, 1922	7,156,452 00
Number of horses assessed	293
Number of cows assessed	577
Number of sheep assessed	68
Number of other neat cattle assessed	124
Number of swine assessed	87
Number of fowl assessed	4,965
Number of acres of land assessed	17,536
Number of persons assessed	2,703
Number of persons assessed on property	1,468
Number of persons assessed on poll only	1,235
Number of polls assessed	1,825
Number of dwelling houses assessed	1,362

ADDITIONAL DECEMBER ASSESSMENTS

Polls	12
Personal property	. \$50 00
Real estate	34,075 00
Total additional valuation	34,125 00
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Total valuation assessment for 1922	<hr/> \$7,190,577 00

ASSESSORS' REPORT

Ipswich, in common with many other communities, faced during the year 1922 materially increased public expenditures of money, due almost entirely to causes over which the town had no control. These increased expenditures at the town meetings, together with reduced amounts received in the distribution of taxes assessed by the state, necessarily meant an increase in the tax rate for 1922. Taking the expenditures of 1922, and the amount to be actually raised on property, with the valuations of the preceding year, the 1922 rate would have been very close to \$35.00, which would have been approximately \$7.50 above the average tax rate of the state for that year, the average for the state for 1922 having been \$27.49.

In order to keep the rate within bounds, it was deemed advisable to make certain increases in valuations, and these increases were made generally throughout the town. During the war-time period of inflation, assessed valuations changed here but little compared with the large increases that took place in practically all cost prices, and in making increases in 1922 the assessors tried to distribute the increased costs of town government among a large number of taxpayers.

thereby making the individual increase, and individual burden, as small as possible. Some cases were encountered where it appeared as if material increases could be made in the amount assessed. These cases were considered by the board in an impartial manner, and an opportunity was afforded to each taxpayer to file a sworn return of the property owned, and its value, in order that the taxpayer might have every opportunity to show as to whether or not the assessments were excessive. The filing of a return, before abatement cases can be taken up by the assessors, is required by statute, and the board has insisted that these returns be filed by all applicants for abatements.

The board desires to call the attention of local taxpayers to the fact that in 1922 the average amount of assessed valuation, per capita, in the state, was \$1,482.00 for each inhabitant of the state for that year. In the case of Ipswich, figured on a population of 6500, the indicated valuation here would be, on that basis, \$9,633,000.00. This method of figuring is fair to all communities that do not have institutions caring for a material percentage of the population of such community. The total assessed valuation here for 1922, after making increases and numerous readjustments, was \$7,190,577.00. It will readily be seen by these figures that the present valuation could be increased by well over one third, and still would not be in excess of the average of the state.

During the past year the board has canvassed the town thoroughly for taxable property. All property at the shore resorts, as of April 1, 1922, has been visited, and newly listed. A careful, and systematic listing of poll tax payers was made, with the result that a material increase in the number of such taxpayers was secured, much of the increase

being due to systematic listing of alien residents.

The board desires to call attention to the fact that the assessors do not make the tax rate. The rate is made by the voters, at their town meetings, and the duty of the assessors is simply to raise, by assessment, the amount authorized by the voters to be expended.

In closing, the members of the board desire to express their appreciation of the spirit of co-operation shown by practically every taxpayer in meeting his, or her, additional part of the public burden of taxation, and also their appreciation of the co-operation shown by all town officials with whom the members of the board of assessors have come in contact during the past year.

Respectfully submitted,

EDWARD C. BROOKS, Chairman,

RICHARD R. GLASIER,

GEORGE FALL,

Assessors of Ipswich.

REPORT OF CHIEF OF POLICE

Board of Selectmen,

Gentlemen:

I have the honor to submit to you the report of the duties performed by the Police Department for the year ending December 31, 1922.

Total number of arrests 438

Arrests by months:

January	28
February	21
March	8
April	40
May	67
June	60
July	47
August	34
September	49
October	20
November	39
December	25
Total	— 438

Classification of Crime:

Drunkenness 146

Violation Auto Laws 97

Assault and Battery	31
Operating auto under the influence of liquor	18
Keeping intoxicating liquor with intent to sell	24
Liquor nuisance	8
Sale of liquor	7
Vagrancy	20
Larceny	22
Non-support	10
Breach of Peace	12
Violation Milk Law	2
Gaming	26
Breaking Glass	2
Violation Fish and Game Laws	6
Damage to Property	2
Misleading advertisement	1
Cruelty to animals	4
Total	— 438

Classification of Crime:

Crimes against Persons	31
Crimes against Property	24
Crimes against Public Order	383
Total	— 438

Disposition of Cases:

Fined	198
Probated	24
Committed to House of Correction	17
Filed	61
Appealed	19
Continued	31
Discharged	25
Suspended	40
Defaulted	12

Dismissed	11
Total	<u>— 438</u>
Miscellaneous Business:	
Assistance rendered to persons in distress	12
Buildings found open and secured	91
Complaints investigated Police Duty	601
Complaints investigated as Field Driver	27
Committed to Danvers State Hospital	9
Lost children restored to parents	3
Number of dogs killed	19
Number of hours of special duty for private parties	1,120
Summons and warrants served for out-of-town police	57
Inventory of Police Department:	
Number of Badges	13
Number of Chain Twisters	12
Number of Electric Flashlights	5
Number of pairs of Handcuffs	4
Number of keys	30
Number of Metal Whistles	6
Number of Revolvers	3
Number of Clubs	14
Lung Motor	1
Electric Search Light	1
Amount of Fines received from the Third District Court turned over to the Town Treasurer	\$1209 08
Money received from Ipswich Mills	623 22
Telephone refunds	26 96
Money turned over to State for auto fines	1836 00
Money turned over to County Treasurer	82 20

Money turned over to S. P. C. A.	26 80
Total	\$3804 26

In submitting this report to the taxpayers and voters of Ipswich, I wish to express my very great appreciation of the way in which the people of Ipswich have supported me in the exercise of my public duties. In many ways it is a matter of regret to know that this annual report will probably be the last one I shall make to the people of Ipswich, owing to the fact that I have accepted an appointment for similar work elsewhere.

In performing my duties here I have tried to be impartial, and to enforce the law in a manner satisfactory to the large majority of the people of the town. That this has been done is evidenced by the manner in which I have been supported by the public here, especially at times when this work has been made an issue of.

I would also call the attention of the public to the fact that this work could not have been done in a successful, and efficient manner, unless the members of my department had been loyal, and had worked for the best interests at all times of the department of which they are an active part. In conducting the affairs of this department I have insisted that there should be strict discipline, and an obedience to all orders and regulations. Without exception the officers under my charge have given to the town their very best efforts, and have obeyed very cheerfully all orders given, and oftentimes have been called upon to endure hardships, but always without complaint. One of the tests of any department of this kind is the degree of co-operation displayed by each and every member of the department, and

it must be apparent to all that the Ipswich department has been very fortunate in this particular respect.

I also wish to express to the members of the Board of Selectmen my appreciation of the manner in which the Police Department, in its work for the year just ended has been supported by the members of that Board. I would also take this opportunity to express my appreciation for the co-operation of the officials of the local court for their co-operation, for the efforts of the Town Counsel in assisting in the work of prosecutions, and to the employees of the New England Telephone and Telegraph Company, at the local exchange, for good service rendered my department.

In closing, I wish to make one recommendation relative to the local Police Department, concerning the appointment of members of that Department. Having been the active head of the Department for four years, I feel, that by reason of experience, I can fairly claim to possess judgment as to the value of each and every man of the present Department, in the work of the Department. Were I to continue here as Chief, it would be my desire, that in making new appointments, due consideration be given to the fact that all of the present members of the Department are now experienced men. They have been faithful in the performance of their duty, accomplished at times under difficulties little realized by the public at large, and it is my firm conviction, that before any possible changes are made by way of appointments, that the present members of the force be given that degree of careful consideration to which they are entitled by reason of their experience, and their proven ability. In view of the work accomplished by the Department, I feel justified in making this recommendation, and I also feel that it is due to the members of the Department

that they be given all due consideration in each case.

Respectfully submitted,

EDWARD LEAVITT,
Chief Ipswich Police Department.

ENGINEERS' REPORT

To the Selectmen of Ipswich:
Gentlemen:

Following is the report of the Board of Engineers of the Fire Department for the year ending Dec. 31, 1922.

Number of men in the department	33
Number of box alarms	19
Number of still alarms	41
Total number of alarms	60
2,750 feet of hose laid	
91 hand extinguishers used	
18 chemical tanks used	
1884 miles covered	
Property threatened by fire	\$55,150 00
Insurance on same	52,375 00
Insurance paid	5,937 25

DEPARTMENT EQUIPMENT

Steamer	1
Hook and ladder	1
Auto combination	1
Auto triple combination pumper	1
Hose wagons	2

Hose reels	3
Fire alarm boxes	21
Number feet of hose	5800

As requested by a number of tax payers living on Topsfield Road we are about to install a new fire alarm box at the corner of Topsfield Road and Brownville Street the number to be 57.

We also wish to call to your attention the recommendation of the last two years, of motorizing our ladder truck. Under the present condition, with two of our pieces motorized, the truck being drawn by our highway horses, we are very much handicapped for ladders when needed. The horses are working on the highway about every day and much time is lost in responding to an alarm. To safeguard ourselves against any unjust criticism we would recommend the Town motorize the truck at a probable cost of \$4500 and add one more permanent man at an annual expense of \$1600. We realize with this addition it will make an increase in the Fire Department expenses, but on the other hand we feel the added expense will be nothing compared with the benefit received by the public in service.

This recommendation we trust you will give your earnest consideration.

ARTHUR H. WALTON,
EDWIN M. POOLE,
EDWARD H. SMITH,
Engineers.

REPORT OF SUPERINTENDENT OF STREETS

Board of Selectmen,
Gentlemen:

I submit herewith the annual report of the Street Department for the year ending December 30, 1922:

Team No. 1 worked 699 hours @ \$1.00	\$699 00
Team No. 1 worked 1652 hours @ .93 $\frac{3}{4}$	1548 75
Single horse worked 617 hours @ .75	462 75
Single horse worked 1483 hours @ .68 $\frac{3}{4}$	1019 56

Report of Autocar truck:

Number of gallons of gasoline consumed	1393
Number of gallons of oil consumed	81.9
Number of hours worked on highway	1901
Number of loads of gravel hauled	1404
Number of loads of sand hauled	87
Number of loads of ashes hauled	13
Number of loads of rocks hauled	10
Number of loads of crushed stone hauled	5
Number of miles covered on highway	7310.8
Cost of hauling and spreading sand and sweeping streets for oiling	\$2298 37
Cost of oil	3162 50

Number of square yards covered	78,239
Number of gallons oil used	35,000

These figures cover oiling on the following streets:

South Main, County, High, East, Market, Depot Sq., Hammatt, Washington, North Main and Topsfield Road.

INVENTORY

3 horses	\$600 00
2 pairs double harnesses	100 00
2 pairs street blankets	50 00
2 pairs storm blankets	7 00
2 pairs stable blankets	7 50
2 two-horse carts	275 00
1 two-horse sled	50 00
1 two-horse sweeper	225 00
3 road machines	350 00
5 road plows	75 00
12 gravel screens	60 00
2 two-horse shovels	25 00
1 stone drag	5 00
1 two-horse stone roller	40 00
4 road drags	50 00
1 steam roller and scarifier	2100 00
1 gravel loader	800 00
2 watering carts	225 00
7 snow plows	175 00
1 one-horse wagon	50 00
1 oil wagon	600 00
1 tar kettle	45 00
1 Ford truck	300 00
1 Autocar truck	2000 00
1 Albany jack	13 50

1 differential hoist	25 00
1 harrow	12 00
Snow fences	120 00
All other tools, etc.	800 00
	—————\$9185 00

Respectfully submitted,

JOSEPH A. HUCKINS,

Superintendent of Streets.

**REPORT OF
SEALER OF WEIGHTS AND MEASURES**

To the Honorable Board of Selectmen,
Gentlemen:

I have the honor to present to you the annual report of the Sealer of Weights and Measures for the year 1922.

	Non-	Con-
	Sealed	Sealed
Platform scales over 5000 lbs.	10	
Platform scales under 5000 lbs.	55	
Counter scales	32	
Beam scales over 100 lbs.	4	
Beam scales under 100 lbs.	6	
Spring balance scales over 100 lbs.	7	1
Spring bal. scales under 100 lbs.	31	2
Computing scales over 100 lbs.	2	
Computing scales under 100 lbs.	31	1
Personal weighing scales	4	
Prescription scales	3	
Avoirdupois weights	389	
Apothecary weights	49	
Metric weights	49	

Liquid measures	102	6
Dry measures	8	
Gasoline pumps	21	
Kerosene pumps	7	7
Quantity stops on measuring pumps	99	
Molasses pumps	2	
Yard measures	22	

Fees and adjusting charges collected and paid to Town Treasurer, \$94.59.

Respectfully submitted,

WILLIAM A. STONE,
Sealer of Weights and Measures.

REPORT OF THE BOARD OF HEALTH

The past year has been a busy one for the health department. Many perplexing questions have arisen, and there were more diseases dangerous to the public health than have ever been reported in a single year since the board was established, more than thirty-five years ago. The one bright spot in this picture is the fact that out of the 278 cases reported, there were only four deaths; two from Diphtheria, one from typhoid fever and one from tuberculosis. It is true that there were three other deaths from tuberculosis, but these were reported to the Board previous to 1922.

Chapter 75, Sections 49, 50 and 52 of the revised laws require that all diseases dangerous to the public health shall be reported by the attending physician within twenty-four hours of their occurrence. Thirty-seven diseases are included in that list. These diseases must also be reported to the State Department of Health.

Following is the list for 1922:

Diphtheria	29
Dog Bite	3
Lobar Pneumonia	1

Measles	216
Scarlet Fever	12
Typhoid Fever	4
Pulmonary Tuberculosis	5
Whooping Cough	8
Total	278

As will be seen by the above table there were an unusually large number of cases of Measles. Of the 29 cases of Diphtheria and the 12 cases of Scarlet Fever, making 41 cases of these dangerous diseases, the majority had to be sent to the Salem Contagious Hospital, not alone for the care they would receive there, but as a general protection to the public health. This of course was costly, and necessitated the Board asking for an additional appropriation, which was made in December.

Having in mind the menace Diphtheria is to a community, the Board believing that everything possible should be done to prevent its occurrence has made arrangements to have the Schick test given to the school children as is done in the most progressive places. From a circular letter sent out to parents 164 have thus far consented to have it done for their children. This is not compulsory, but will be furnished to all who apply. The Board is soon to hold some clinics at which representatives of the State Department of Health will make the tests and explain the technique. Due notice of the time and place at which these clinics are to be held will be given, and the physicians of Ipswich are cordially invited to attend them.

The report of the Agent and Sanitary Inspector makes two recommendations to which the attention of those concerned is directed. The first calls attention to the fact

that some of the physicians do not report cases which by law they are required to do, as early as they should and sometimes, because of that delay, dangerous diseases are not isolated as early as they should in the interest of protection of others. The attention of such physicians is called to the second paragraph of this report. This advice does not apply to those who comply promptly with the regulations.

The second recommendation refers to householders who do not keep their premises in such sanitary condition as the regulations require, but allow all kinds of uncleanliness to exist, much to the annoyance, and many times to the menace of the health of their neighbors. This is of course in violation of the health regulations. Everyone should understand that co-operation is necessary on the part of the public if good sanitary conditions are to prevail. Therefore it behooves every householder to keep his premises clean and sanitary.

Respectfully submitted,

GEORGE E. MacARTHUR. M. D.,

J. DELLINGER BARNEY, M. D.,

GEORGE W. SMITH,

Board of Health.

Ipswich, February 1st, 1923.

Report of the Sanitary Inspector

Ipswich, Mass., Jan. 31, 1923.

To the Board of Health,

Ipswich, Mass.,

Gentlemen:

I beg to submit herewith the following report of the

Sanitary Inspector for the year ending December 31, 1922:	
Number of complaints received and investigated	32
Contagious disease cards posted:	
Diphtheria	28
Scarlet Fever	10
Measles	203
Dead animals disposed of:	
Cats	15
Dogs	19
Hens	10

I find one of the worst nuisances that I have to contend with is the accumulation of filth of all kinds in back yards. I wish to bring to the notice of the public that the regulations of the Board of Health in regard to this will be more rigidly enforced this year. Because one householder desires to encourage filthy conditions it is no reason why his neighbor should be obliged to suffer for it. I again ask the public to co-operate with the Board of Health in keeping Farley Brook clear from rubbish of all kinds so that the water may flow unobstructed thereby keeping it flushed as much as possible. I respectfully request the physicians to report all contagious diseases promptly thereby giving the Board a chance to act quickly in these matters.

Respectfully submitted,

EBEN B. MOULTON,
Sanitary Inspector.

Report of the Inspector of Slaughtering

To the Board of Health,
Gentlemen:

I herewith submit the annual report of the Inspector

of Slaughtering for the year just closed:

Number of hogs slaughtered	108
Number of hogs condemned	2
Number of calves slaughtered	15
Number of cattle slaughtered	6
Number of cattle condemned	2

Respectfully submitted,

EBEN B. MOULTON,
Inspector of Slaughtering.

Ipswich, Mass., Jan. 31, 1923.

Report of the Milk Inspector

To the Board of Health,

Ipswich, Mass.,

Gentlemen:

In submitting my report for the year 1922 it is with much pleasure that I am able to state that the milk producers and distributors of the same are living up to the standard as is required of them by the rules and regulations of the Board of Health. In my several inspections of their barns, milk rooms, etc., I found everything in a good, clean condition and no cause for complaint.

As regards the ice cream situation my observation after careful inspection of all places where the same is sold is that they are kept in a clean and sanitary condition as in the past.

Number of milk licenses issued	26
Number of ice cream licenses issued	26
Oleomargerine dealers registered	6
Amount received from all fees	\$24.50

Respectfully submitted,
GEORGE W. SMITH,
Milk Inspector.

Ipswich, Mass., January 31, 1923.

Division of Child Hygiene and Tuberculosis
Report of the Director

There have been seven years of continuous follow-up work in Child Hygiene and two years in Tuberculosis. The work among children covers the two years following birth, and as will be seen by the Nurse's report, 510 different children were followed up for longer or shorter periods. There were 330 cases brought forward from 1921 and 301 cases have been carried into 1923.

Below is a list of births and deaths for the seven years of children under one year of age. It will be seen that there has been a steady decline in the death rate. The last three years shows an average reduction of over 50% from the first year, which is practically typical of the preceding ten years.

Year	Births	Deaths
1916	138	27
1917	155	24
1918	194	24
1919	195	21
1920	204	19
1921	219	16
1922	211	17

These figures tell their own story and need no comment as to the wisdom of the policy that has been pursued.

Forty-seven cases of Tuberculosis were under care and

observation. Seven moved away and three died, leaving thirty-seven cases now under care and observation. It is a rather disconcerting fact that there are thirty-seven potential sources of infection from these open cases, but where the value of the follow-up work comes in is through the educational work of the nurse in these families, reducing to a large extent the infective tendency that would otherwise be unchecked.

The report of the Department Nurse follows.

Respectfully submitted,

GEORGE E. MACARTHUR, M. D.

Director.

Ipswich, February 1st, 1923.

**Report of Infant Welfare Work and Tuberculosis,
Year 1922**

Infant Welfare Work

Cases brought forward from 1921	330
New cases	178
Cases readmitted	2
Total	510
<hr/>	
Cases discharged:	
Over age	169
Moved away	26
Cannot locate	1
By death	13
	209
<hr/>	
Still under care	301

Home visits	1531
Prenatal visits	101
Hours in office	16
Report of Tubercular Work, Year 1922	
Open cases from 1921	37
New cases	10
<hr/>	
Total	47
Discharged:	
Moved away	7
By death	3
<hr/>	
	10
<hr/>	
Still under care	37
Pulmonary	25
Kidneys	2
Hip	5
Peritonitis	1
Other forms (?)	4
<hr/>	
Total	37
Home visits	59

Respectfully submitted,

MARTHA J. STEWART, R. N.,
Department Nurse.

Ipswich, February 1st, 1923.

REPORT OF CLAM AND FISH COMMISSIONERS

Board of Selectmen,
Gentlemen:

The following is the report of the Clam and Fish Commissioners for the year ending December 30, 1922:

We find in going over the flats that there are seeds in the following pieces of flats: Plum Island River, Lufkins, Perkins Creek, Point Peter and the Middle Ground on the Plum Island side, while in the creeks from the Rowley line to Eagle Hill there are some clams, mostly large ones. Ipswich River from Robinson Creek to Little Neck have been thinned out on account of many people digging in the summer months coming from everywhere in the state by automobiles. There are lots of clams on the Ipswich flats in Essex River and we have a good many complaints of people digging without permits, and find in many cases that they are our own citizens who dig clams for a living and will not take the time to walk over to the Town Hall to get one.

Number of permits issued during the year, 47.

Respectfully submitted,

GEORGE W. BROWN,

HENRY SHAW,

HENRY A. CHURCHILL,

Clam and Fish Commissioners.

REPORT OF THE OVERSEERS OF THE POOR

Owing the serious illness of Mr. Goodhue, Chairman of this Board, the report of the Overseers will be very brief. On account of several unforeseen cases in the Poor Department we were obliged in November to ask the Town for an additional appropriation of \$500, to meet the expenditures for the balance of the year. For the coming year we have made a very conservative estimate, the sum asked for being \$1,000 less than was expended last year.

The collapsing of the wall under the small barn at the Town Farm caused an extra expense and obliged us to ask for an additional sum of \$750. It is our best judgment that the milk production at the farm should be increased and in order to bring this about we must feed the cattle more grain. Consequently we are asking for a larger appropriation for grain this year. There is practically no farm equipment and in order to overcome this condition we have recommended in this year's budget a sum to purchase the necessary equipment. Our total budget calls for the sum of \$4,500, a little less than was expended last year. The amount of farm sales for the year 1922 was \$2,277.93. We hope and expect to better this figure considerably this year.

Owing to ill health our Chairman, Mr. Goodhue, has resigned as a member of this Board and we take this opportunity of expressing our regret of his leaving us after ten years of faithful service as an Overseer.

CHAS. S. GARRETT,
JOHN G. SPERLING,
Overseers of the Poor.

CELEBRATION, JULY 4, 1922**Receipts**

Town appropriation	\$300 00
M. B. Phillips	20 00
Ball game	64 03
Sale of tags	120 66
Judges	10 00
H. W. Mason	10 00
C. S. Garrett	5 00
C. M. Wood	1 00
Fred Whittier	10 00
R. T. Crane, Jr.	50 00
F. R. Appleton	10 00
I. W. Thomas	5 00
Russell Restuarant	10 00
Geo. A. Schofield	5 00

	\$620 69

Expenditures

James H. Sheppard, ball game	\$20 00
Polish Society, prize	25 00

Rebekah Lodge, prize	15 00
Companions of the Forest, prize	10 00
Knights of Pythias, prize	5 00
M. Callahan, prize	15 00
T. G. Gauld, prize	10 00
R. Blaqûire, prize	5 00
St. Albans Kite, postage	1 16
H. S. Bowen, printing	6 25
C. G. Hull, band	100 00
C. A. Glover, band	100 00
C. S. Garrett, fire works	126 00
G. A. Schofield & Son, printing	41 25
Gammatt Badge Co., badges	32 92
H. G. Claxton, prize	7 50
Henry Shaw, prize	10 00
G. C. Bayley, prize	5 00
William Black, prize	5 00
Harold Scotton, prize	2 50
E. H. Bailey, prize	5 00
Jere Campbell, prize	5 00
St. Albans Kite, Uke Class, prize	2 50
Ernest Dort, prize	2 50
Twilight League, baseballs	4 00
Balance	59 11
	———— \$620 69

CHAS. E. GOODHUE,
Treas. Comm.

PLAYGROUNDS**Receipts**

Balance, celebration	\$59 11
C. L. Fish	12 13
	—————
	\$71 24

Expenditures

Wright & Ditson	\$4 25
J. L. Hammatt Co.	35 42
C. L. Fish	30 00
Balance	1 57
	—————
	\$71 24

The above account is in addition to the regular expenditures of the Town appropriation.

CHAS. E. GOODHUE,
Chairman Playground Committee.

TREE WARDEN'S REPORT

To the citizens of Ipswich:

I herewith submit my second annual report as Tree Warden.

The principal work of this department the past year has been in the line of preservation, by removing dead wood and otherwise caring for those splendid old trees which are magnificent reminders of the days of our forefathers.

A considerable quantity of work was also carried on in the line of cutting bushes on the outlaying roads, thus eliminating several blind corners and also reducing the favorite food plants of the tent caterpillars which have been so abundant the past two years.

It was only necessary to remove one large tree this year, an American Elm located in the Linebrook region. Unfortunately however there are several other within the town limits which will soon have to be cut down.

Twenty trees, Sugar Maples, were planted the past Spring on the westerly side of Fairview Avenue. As there are many other streets about town which would be greatly improved by judicious planting it is recommended that this policy of planting each year be permanent but on a larger scale.

This department recommends an appropriation of \$1000 for the ensuing year.

Respectfully submitted,

FRANCIS C. WADE,

Tree Warden.

REPORT OF PARK COMMISSIONERS.

To the Citizens of Ipswich:

The Board of Park Commissioners herewith submit their annual report.

The work the past year has been somewhat along the lines followed in other years, namely, maintaining smooth lawns on the numerous plots, from Market Sq. to and about the First Church, called the North Common, or Meeting House Green. This was also done on the South Common but there the Commissioners somewhat enlarged their field by regrading and seeding the portion of the baseball field directly in front of the South Cemetery. Weather conditions were favorable for this work and it resulted in a fine catch of grass which greatly improved the general appearance of that locality. This additional acreage materially increased the mowing and the Commissioners recommend that a power mower be purchased for their use this year.

We also maintained the usual beds of flowering plants on both commons and as customary planted the same beds with tulips this fall.

Our work this coming year will consist largely in maintaining the commons in their attractiveness. The only new work we hope to undertake is some further filling and grading on both the new and old portions of South Common or as sometimes called School House Green.

Respectfully submitted,

FRANCIS C. WADE,

CHARLES H. WELLS,

SAMUEL C. GORDON,

Park Commissioners.

Town Clerk's Report.

BIRTHS

Total Number of Births		205
Fathers born in		Mothers born in
Ipswich	26	Ipswich
Mass.	49	Mass.
U. S.	12	U. S.
Br. Prov.	32	Br. Prov.
Ireland	3	Ireland
Scotland	2	Scotland
Rus. Aus. Poland	43	Rus. Aus. Poland
Greece	24	Greece
Italy	4	Italy
Sweden	2	Sweden
Norway	1	
Bermuda	1	
Asia Minor	1	
Germany	1	
Unknown	3	
	205	205

Parents residing in Ipswich 163, in other places 42, Total 205.

MARRIAGES

Total Number		79
Grooms born in	Brides born in	
Ipswich	11 Ipswich	17
Mass.	30 Mass.	22
U. S.	8 U. S.	5
Br. Prov.	4 Br. Prov.	8
Ireland	2 Ireland	3
Greece	13 Greece	13
Poland	7 Poland	7
Italy	3 Scotland	1
Scotland	1 Italy	3
	79	79
Crooms living in	Brides living in	
Ipswich	47 Ipswich	54
Mass.	24 Mass.	20
U. S.	8 U. S.	5
	79	79
Married by Protestant Clergyman		40
Married by R. C. Clergyman		26
Married by Greek Clergyman		11
Married by Justice of the Peace		2
	79	79

DEATHS IN IPSWICH

Males, 40; females, 51.

Deaths in Ipswich, 91.

Born in Ipswich	42
Mass.	22
U. S.	13
England	5
British Province	2
Ireland	2
Greece	2
Italy	1
Russian Poland	2
 Total	 91

CHAS. W. BAMFORD,
Town Clerk.

Ipswich, Mass., Feb. 19, 1923.

SELECTMEN'S REPORT

We wish to bring to the attention of the citizens the fact that owing to the large increase in traffic on our highways the town will be called upon to add to its highway equipment to meet the conditions. The Statutes provide that a town in which a State highway lies shall at its own expense keep such highway sufficiently clear from snow and ice to be reasonably safe for travel. We recommend that the town purchase a tractor and snow plow for clearing snow from the streets, thereby making a great saving over the present system. The tractor may also be used to great advantage on a street scraper and in many other phases of highway department work. We have used 85% asphaltic oil on our streets with good success the past year at a small increase in price per gallon over the thin oil used in previous years, which was only a dust layer at best. We also recommend a Ford car for the police department and one for the moth department. In view of the fact that the transportation problems in these departments in the past have been very unsatisfactory and expensive, we believe that the acquisition of these two cars will result in a saving for the town. We find that the matters of street and drain location have been sadly neglected in the past and

we are having new surveys made, re-establishing locations and boundaries.

We recommend the purchasing of the Mayer & Porter garage on Manning Street to make additional storage for the equipment of the different town departments. We are now renting storage for some of them which is very unsatisfactory. If this is done we could dispose of the Hose 2 house in Lord Square and house the entire equipment in one place.

We regret very much the departure of our efficient Chief of Police, Edward Leavitt, who has so capably filled this position for a term of years. It is our belief that the Police Department has never been so efficient as it has been under the administration of Chief Leavitt.

The toilet on the Town Wharf was removed by order of the Board of Health. The Selectmen sincerely regretted that it was necessary for them to act so but they could do nothing else. There were no funds at that time to build a new toilet but we feel that one is absolutely necessary at this location as a convenience to the great many visitors who daily come and go from points on the river.

We wish to call the attention of the voters to the great cost of snow removal during the month of January, 1923. This amounted to approximately \$8,500.00. When the amount for one month is compared to the total amount spent for this purpose during 1922, which was \$3,700, it will be seen that the increase in the Highway appropriation is perfectly justified.

EBEN B. MOULTON,
ROBERT T. BAMFORD,
FRANK E. HOWE,
Selectmen of Ipswich.

TOWN OF IPSWICH

TWENTY-NINTH
A N N U A L R E P O R T
OF THE
W A T E R
AND
MUNICIPAL LIGHTING
COMMISSIONERS



FOR THE YEAR 1922

IPSWICH, MASS.:
G. A. SCHOFIELD & SON, PRINTERS.
1923

**Officers of
Water and Municipal Lighting
Commission.**

COMMISSIONERS

ARTHUR H. WALTON , Chairman	Term expires 1924
J. E. COLE, JR.	Term expires 1926
CHARLES A. MALLARD	Term expires 1923

CLERK

ARTHUR H. WALTON	Office, Room 5, Town Hall
Office Hours from 9 A. M. to 5 P. M. every week day	
except Saturday. Telephone 92-R	

TREASURER

WILLIAM J. RILEY	Office, Room 2, Town Hall
Manager Electric Light,	Arthur H. Walton
Chief Engineer,	Edmund A. Russell
Line Superintendent, Electric Light,	J. Harry Sheppard
Foreman, Water Department,	William P. Gould
Office of Commissioners,	Room 5, Town Hall
Meetings held every Friday, 8 P. M.	

CONSTRUCTION DEPARTMENT

LIST OF BILLS AND AMOUNTS PAID FOR THE YEAR
ENDING DECEMBER 31, 1922.

PIPE LINE

Paid to	Amount
Wm P Gould, labor	\$403 50
Chadwick Boston Lead Co, supplies	214 38
John Douglass, labor	90 67
John D Kelly, labor	92 24
James Rogers, labor	52 51
Louis Kelly, labor	204 78
James Brophy, labor	14 76
Geo E Gilchrist Co, pipe & fittings	5976 41
Builders Iron Foundry Co., pipe	1,203 40
B & M R R, freight	562 70
Edmund Wile, teaming	157 00
F E Wood, teaming	25 44
Frazer Kelly, labor	32 05
Louis Gauthier, labor	2 40
Chas A Glover, labor	124 33
W W Wait, labor	136 98
Ernest Arsenault, labor	136 82

Harmon Claxton,	127	44
Wm P Reilly Jr, labor	98	15
Hazen Irvine, labor	64	21
Henry Lavoie, labor	56	53
Edmund Kelly, labor	25	27
Waldo Bros & Bond Co, supplies	70	70
Walworth Mfg Co, pipe & fittings	1,658	24
A F Welsh, legal advice	22	00
Manzer & Damon, labor & teaming	833	57
Eddy Valve Co, hydrants	116	45
Chapman Valve Co, fittings	4	50
Hedge Mathers Co, pump	120	00
	\$12,627	43

SERVICE PIPE

Paid to	Amount	
Wm P Gould, labor	\$72	75
John Hovey, labor	7	00
F E Wood, teaming	13	24
Walworth Mfg Co, supplies	104	80
Geo E Gilchrist Co, pipe & fittings	299	68
James Rogers, labor	3	50
John D Kelly, labor	3	90
Louis Kelly, labor	3	50
John Douglass, labor	3	50
Frazer Kelly, labor	3	50
James Brophy, labor	3	50
Louis Gauthier, labor	3	50
Chas A Glover, labor	18	32
Chadwick Boston Lead Co, supplies	112	98
W W Wait, labor	25	80
Wm P Reilly Jr, labor	6	10

National Meter Co, meters	395 07
B & M R R, freight	50
Total	\$1,081 14

**MAINTENANCE
Repairs Pipe Line**

N J Bolles, supplies	\$1 20
Wm P Gould, labor	125 00
Raymond Dodge, labor	12 00
John D Kelly, labor	11 00
John Hovey, labor	16 00
Frank Mallard, labor	4 00
A M Sheppard, labor	7 00
Lester Wood, labor	5 50
Arthur McIntire, labor	3 00
Clifford Comeau, labor	4 00
C A Glover, labor	3 50
Louis Gauthier, labor	1 75
W W Wait	30 52
N J Bolles, supplies	1 20
Ipswich Motor Co., supplies	23 30
Jos A King, répairs	7 55
Total	\$255 32

Repairs Services

Wm P Gould, labor	\$975 75
R L Purinton, supplies	80
C F Chapman & Son, supplies	4 00
C L Lovell, fuel	50 15
A I Savory, supplies	27 00
E E Currier, supplies	1 75
American Express C'o, express	9 09

John Hovey, labor	10 00
Wm P Reilly Jr, labor	5 87
H Mueller Mfg Co, supplies	36 72
Walworth Mfg Co, supplies	3 24
National Meter Co, meters	28 53
John Douglass, labor	32 70
James Brophy, labor	30 62
Louis Kelly, labor	26 24
Wm B Richards, teaming	3 00
Ipswich Mills, labor	25 75
John Kelly, labor	13 79
F E Wood, teaming & freight	33 11
J W Goodhue, supplies	10 44
Blaisdell Express, express	9 80
R W Davis, supplies	42 35
Ipswich Motor Co, supplies	6 15
Wm Bizeski, labor	1 75
W W Wait, labor	1 75
A C Damon, supplies	7 50
Mayer & Porter, supplies	2 40
Canney Lumber Co, supplies	4 86
Electric Light Department, gasoline	100 49
 Total	\$1,505 60

Administration

A A Jewett, bookkeeper	\$468 00
J H Lakeman, supplies	89 93
Cotton & Woolen Mgh Ins Co, insurance	50 00
N E T & T Co, telephone	45 72
G A Schofield & Son, printing	87 75
American Ex Co, express	21 92
A H Walton, manager	850 00

Walter G Brown, commissioner	20 27
H B McArdle, supplies	68 75
G H W Hayes insurance	40 00
G A Schofield, insurance	18 75
A H Walton, commissioner	100 00
C A Mallard, commissioner	100 00
J E Cole, commissioner	79 73
Damon & Damon, insurance	45 74
First National Bank, rent box	5 00
James B McCabe, express	25 00
The Barion Pen Co, pens	2 00
Mutual Boiler Ins Co, insurance	23 38
Electric Light Department, power	4,000 00
 Total	 \$6,141 94

Station and Grounds

Geo B Brown, repairs boiler	\$2 55
D M Dillon Boiler Co, repairs boiler	27 00
George Hayes, supplies	8 75
J W Goodlue, supplies	17 38
A C Damon, supplies	7 75
Crosby Steam Gage Co, supplies	15 15
Justin Whittier, soap	9 60
The Lunkenheimer Co, supplies	2 86
G P Anderson Co, supplies	6 25
F E Wood, freight and express	18 86
American Reneleo Co, boiler supplies	100 00
P L Morrill, supplies	10 05
G W Knowlton Rubber Co, supplies	21 72
F J Ward, labor	66 84
Waldo Bros & Bond Co, repairs boiler	29 70

Geo H Hills, labor	14 00
Edward H Smith, labor	14 80
Blair dell Express Co, express	6 85
Jos A King, labor repairs	15 05
Horace Ellsworth, labor	1 00
Mathias Hart Co, supplies	3 50
Anchor Packing Co, supplies	25 50
Canney Lumber Co, lumber	80 24
Luminden & Van Stone Co, pipe & repairs	1,239 98
 Total	 \$1,745 38

Note Payment

Notes paid by Treasurer	\$2,150 00
 Interest	
Interest Paid Various Parties by Treasurer	\$7,659 00

Sinking Fund

Sinking Fund I W D	\$5,318 15
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**RECEIPTS AND DISBURSEMENTS FOR THE YEAR
ENDING DECEMBER 31, 1922.**

Receipts	Disbursements
Cash on hand Jan 1	\$2,473 83
Water Rates	21,939 77
Services	306 57
Pipe Line	326 79
Hydrant Appro	2,237 50
Note Issue	15,000 00
Misc Receipts	278 50
Note Appro	2,150 00
	 Balance
	 \$44,712 96
	 \$44,712 96

BALANCE SHEET FOR YEAR ENDING DEC. 31, 1922.

Bonds issued	\$160,000 00	Engineering	\$3,350 00
Notes Outstanding	44,450 00	Land Damage	3,599 12
Premium on bonds	10,412 58	Pumping Station	14,425 24
Premium on notes	60 25	Pumps & Mach	19,637 65
Appropriations	42,174 20	Storage Basin	27,693 59
Misc receipts	165 43	Bull Brook	1,778 60
Water rates	345,514 44	Dist Reservoir	17,827 56
Filter Appro	143 28	Pipe line const	137,920 48
Appro note payt	20,489 75	Service pipe cons	23,889 83
		Store House	178 70
		Miscel	2,834 20
		Cost Const	253,134 97
		Int on bonds	188,826 20
		Maint	123,211 05
		Material on hand	1,878 78
		Water rates due	5,681 24
		Services due	93 49
		Miscel bills due	110 95
		Sinking fd payt	44,244 25
			\$617,180 93
		Balance	6,229 93
	\$623,409 93		\$623,409 93

**SUMMARY COST OF CONSTRUCTION
TO DECEMBER 31, 1922.**

	Dec. 31 1921	Dec. 31 1922
Engineering	\$3,350 00	\$3,350 00
Land damage	3,599 12	3,599 12
Pumping station	14,425 24	14,425 24
Pumps & Machinery	19,637 65	19,637 65
Storage Basin	27,693 59	27,693 59
Bull Brook	1,778 60	1,778 60
Dist Reservoir	17,827 56	17,827 56
Pipe Line Const	125,515 33	12,405 15
Service Pipe Const	23,155 75	734 08
Store House	178 70	178 70
Miscellaneous	2,834 20	2,834 20
	<hr/> \$239,995 74	<hr/> \$253,134 97

SINKING FUND

	Receipts		Investments	
Appro.	1895	\$1,700 00	Ipswich Sav Bk	\$127 56
"	1896	1,759 50	" Water loan	60,450 00
"	1897	1,899 08	" El Lt Loan	23,100 00
"	1898	1,965 55	" Town notes	23,000 00
"	1899	2,032 00	Liberty Bonds	24,500 00
"	1900	2,138 65	Ill Cen RR bonds	3,000 00
"	1901	2,363 50	First Nat Bank	13,813 49
"	1902	2,446 22		
"	1903	2,531 84		
"	1904	2,680 32		
"	1905	2,890 91		
"	1906	2,986 47		
"	1907	3,084 00		
"	1908	3,418 34		
"	1909	3,656 61		
"	1910	3,671 99		
From pro	1911	3,784 73		
"	1912	3,901 40		
"	1913	4,022 17		
"	1914	4,146 45		
"	1915	4,276 52		
"	1916	4,410 42		
"	1917	4,549 00		
Appro	1918	4,692 43		
From pro	1919	4,840 88		
"	1920	4,994 53		
"	1922	5,318 15		
From Profits		518 89		
Interest		57,301 50		
			\$147,991 05	\$147,991 05

SUPERINTENDENT'S REPORT**To the Board of Water Commissioners:**

Gentlemen—Following is the report for the year ending December 31, 1922.

MAIN PIPES

The number of feet of mains laid to date and sizes are as follows:

14 inch	1,505
12 inch	10,963
10 inch	8,830
8 inch	19,085
6 inch	83,270
4 inch	4,924
3 inch	8,028
2 inch	13,646
1 inch	2,070

152,321 feet or 28 miles, 4,721 feet

STREET GATES

Total number now set	160
----------------------	-----

HYDRANTS

They are in good working order, the total now set is

Town	180
Private	16
<hr/> Total	196

SERVICE PIPES

There have been added 14 services during the year and 294 feet 2" of pipe laid on Town and 133 feet 8" on private land making a total to December 31, 1922.

	Services	Town	Private	Totals
1922	1,104	25,385 ft.	30,817 8"	56,202 ft. 8"

Total 56,202 feet 8 inches equals 10 miles 3,042 feet.

The service pipes are cast iron, lead, and galvanized iron from $\frac{3}{4}$ " to 4".

SYNOPSIS OF THE PUMPING RECORD FOR THE YEAR ENDING DECEMBER 31, 1922

Month	Hrs.	Min.	Gallons	Gallons
January	224	45	11,789,625	380,310
February	201		10,446,450	373,087
March	205	30	10,506,975	338,934
April	191	15	9,811,650	327,055
May	225		13,125,450	423,401
June	266	45	13,926,375	464,212
July	255	30	13,298,175	428,973
August	278	15	14,693,925	473,997
September	259	15	13,777,875	459,262
October	265		13,893,750	448,185
November	242		12,595,350	419,845
December	230	15	12,155,550	392,111
Total for year	2,874	30	150,021,150	
Daily average for year				411,017

Estimated amount of coal used 216-99/2240 tons.

Largest day's pumping June 7, 891,825 gallons.

Largest week's pumping, week of August 20, 3,542,625 gallons.

METERS

Total number of meters in use.

Name	Sizes					Totals
	3 in.	2 in.	1½ in.	1 in.	5/8 in.	
Crown	4	11	4	5	38	62
Empire				1	59	60
Hersey				3	32	35
Lambert		1		3	27	31
Niagara			1		60	61
Nash				10	276	286
Worthington				3	9	12
Columbia					2	2
Elevator					2	2
Totals	—	—	—	—	—	—
	4	12	5	25	505	551

TREASURER'S REPORT

WATER DEPARTMENT, TOWN OF IPSWICH

WILLIAM J. RILEY, TREASURER

DR.

Balance January, 1922 \$2,473 83

To amounts received:

Fixture rates	\$8418 90
Meter rates	13,520 87
Miscellaneous	585 07
Construction	326 79
	—————
Hydrant Appropriation	\$22,851 63
Note Appropriation	2,237 50
	15,000 00
	————— \$40,089 13
	—————
	\$42,562 96

CR.

By paid:

Commissioners' Orders	\$28,674 96
Interest	7,659 00
	—————
Balance, January 1, 1923	\$36,333 96
	6,229 00
	————— \$42,562 96

The Treasurer has the following bills for collection:

Fixtures	\$1,332 94
Meters	. 754 95
Little Neck	355 08
Miscellaneous	204 44
	—————
Meter Commitment, Dec. 31	\$2,647 41
	3,238 27
	————— \$5,885 68

WATER NOTES AND BONDS

Owned by	Amount	Rate	Date of Issue	Matures	No.
Lamprecht Brothers	\$88,000	4	July 1,	1894 July 1,	1924 88
Sinking Fund I W D	12,000	4	July 1,	1894 July 1,	1924 12
E P. Jose	20,000	4	Jan. 1,	1895 July 1,	1924 20
Sinking Fund I W D	10,000	4	Jan. 1,	1895 Jan. 1,	1927 10
Sinking Fund I W D	1,000	4	Jan. 1,	1897 , , ,	1 135
N W Harris & Co	5,000	4	Jan. 1,	1897 , , ,	5 131-136
Sinking Fund I W D	2,000	4	July 1,	1899 , , ,	2 137-138
Sinking Fund I W D	3,000	4	July 1,	1900 , , ,	3 144-146
Adams & Company	6,000	4	July 1,	1900 , , ,	- 6 139-143-147
Sinking Fund I W D	1,000	4	Dec. 14	1903 , , ,	1 148
Name not recorded	1,000	4	Dec. 17,	1903 , , ,	1 149
Sinking Fund I W D	4,000	4	Dec. 31,	1904 , , ,	4 150-153
,	3,000	4	Oct. 21,	1907 , , ,	3 154-156
,	,	,	Nov. 19,	1907 , , ,	1 157-
,	,	,	Dec. 31,	1907 , , ,	2 158-159
,	,	,	Nov. 30,	1908 , , ,	1 160
,	4,000	4	Oct. 1,	1910 1923 to 1930 inc	8 11-20
	1,500	4	Oct. 1,	1910 1923 to 1925 inc	3 11-15
Cemetery Trust Funds	7,500	4	Oct. 1,	1910 1926 to 1940 inc	15 16-30
Sinking Fund I W D	2,750	4	Oct. 1,	1913 \$250 each year	1 45
,	3,000	4	Dec. 1,	1914 \$250 each year	1 68
,	,	,	7,200	4 Dec. 1, 1915 \$400 each year	1 117
,	,	,	3,500	4 May 1, 1916 \$250 each year	1 123
F S Moseley & Co	15,000	4 1/4 Aug. 15,	1922 1923 to 1937 15		. 75-89

EXTENSIONS

PEABODY STREET EXTENSION

1,188 feet 8 inch pipe	\$1,205 57
1 hydrant	59 00
1 8" gate	30 00
1 6" gate	17 55
1 8" tee	17 00
1 8 x 6 tee	17 00
1 8 x 6 reducer	17 00
1 8" sleeve	12 00
Labor and miscellaneous	1,203 61
Freight	162 86
Teaming	42 58
Lead	97 50
2 Gate boxes	15 00

Average cost per foot \$2 44

TOWN FARM ROAD EXTENSION

1,524 feet 6 inch cast iron pipe	\$1,223 40
1 6 inch tee	14 91
1 hydrant	60 25
1 6 inch gate	17 55
Lead	78 00
Teaming	30 00
Freight	143 80
Labor and Miscellaneous	651 99
	<hr/>
	\$2,219 90

Average cost per foot \$1 47.

EAGLE HILL EXTENSION

2,900 feet 2 inch G R I pipe	\$790 25
Gates & fittings	20 00
405 feet 4 inch G R I pipe	325 20
Teaming	25 00
Teaming	1 50
Legal services	8 00
Labor and miscellaneous	99 52
	<hr/>
	\$1,269 47

LITTLE NECK EXTENSION

8,028 feet 3 inch G R I pipe	\$3,817 41
811 feet 4 inch G R I pipe	650 39
826 feet 2 inch G R I pipe	291 75
Gates and fittings	59 06
Freight	256 04
Teaming	79 98
Legal services	14 00
Labor and miscellaneous	423 64
	<hr/>
	\$5,592 27

ELECTRIC LIGHT DEPARTMENT**CONSTRUCTION EXPENSES**

The following bills have been paid for construction during the year 1922.

Paid to	Amount
Wetmore Savage Co, meters	\$952 81
Foster McDonald Co supplies	940 02
J Harry Sheppard, labor	409 86
Fred Manthorn, labor	361 62
New Eng Tel & Tel Co, telephone	28 03
General Electric Co, supplies	1,376 21
Moloney Electric Co, supplies	61 38
F E Wood, express and freight	80 41
Gordon Player, Labor	377 44
Pettingell Andrews Co, supplies	1,070 39
Western Electric Co, supplies	334 31
American Express Co, express	7 82
Manzur & Damon, supplies	8 22
B & M R R, freight	3 44
 Total	 \$5,971 96

CONSTRUCTION DEPARTMENT

DR.		CR.
To balance 1921	\$267 38	By bills paid
To sale of note	5,000 00	Due private con
To depreciation	2,805 00	Jan. 1, 1922
Cash private const	175 69	By balance
	 \$8,248 07	 \$8,248 07

COST OF CONSTRUCTION

Cost of real estate	\$8,117 19	\$8,117 19
Cost of steam plant	16,431 18	16,431 18
Cost of electric plant	10,467 86	10,467 86
Cost of electric lines	99,005 64 6,417 03	105,422 67
	<hr/>	<hr/>
	\$134,021 87	\$140,438 90

NOTE INDEBTEDNESS

To notes outstanding	By notes paid	\$4,550
Jan. 1, 1922	\$55,850	By bal outstanding
Note issue	5,000	Jan. 1, 1923
	<hr/>	<hr/>
	\$60,850	\$60,850

MANAGER'S REPORT

Gentlemen:

To the Water and Lighting Commission,

I submit the following report of the receipts and expenditures of the Lighting Plant for the year 1922.

MAINTENANCE

Paid to	Amount
Edmund Russell, labor	\$1,955 54
George E Brown, labor	1,839 25
Wm Cavanaugh, labor	1,089 00
George L Fall, labor	1,741 59
Wm P Edgerly, labor	1,602 44
R B Pickard, labor	1,494 63
Fred C Rust, labor	1,203 00
Chester Cook, labor	1,485 00
J A McLean, labor	231 00
Total	\$12,644 45

FUEL

Atkinson Coal Company	\$316 36
B & M R R, freight	1,402 82
John A Brown, use of track	165 10
Edmund Wile, teaming	592 65
George E Warren Co	3,626 56
Geo W Pickering Coal Co	6,401 13
Total	\$12,504 62

MISCELLANEOUS

E E Currier, auto	\$2 55
A G Osborne, oil and waste	1,022 87
F E Wood, freight and teaming	104 32
J W Goodhue, supplies	78 44
Wetmore Savage Co, supplies	285 46
J Harry Sheppard, labor	1,156 42
Fred Manthorn, labor	1,042 38
Gordon Player, labor	756 06
Line Material Co, supplies	17 08
Standard Oil Co, gasoline	942 48
American Express Co, express	16 45
C F Chapman & Son, supplies	40 58
B J Conley, supplies	85
A I Savory, supplies	42 42
Foster McDonald Co, supplies	164 46
Townsend Motor Co, auto	53 95
A H Walton, manager	850 00
New E Tel & Tel Co, telephone	46 61
Hobbs Warren Co, supplies	11 12
J H Lakeman, envelopes	110 35
A A Jewett, bookkeeper	468 00
C L Lovell, fuel	41 70
Mayer & Porter, auto	71 15
R W Davis, auto	1 90
G A Schofield & Son, printing	102 00
G A Schofield, insurance	1,283 37
J J Merrill, supplies	256 98
General Electric Co, supplies	21 24
Jos A King, labor	15 86
H B McArdle, supplies	76 25
Ipswich Mills, labor	3 75

C S Tyler, supplies	13 25
Walter G. Brown, commissioner	20 27
Canney Lumber Co, lumber	4 54
G W Knowlton Rubber Co, supplies	15 68
C S Garette, supplies	1 20
Dalton Adding Machine, repairs	8 75
Cotton & Woolen Ins Co, insurance	100 00
J S Whittier, supplies	18 69
Pettingell Andrews Co, supplies	213 96
Theo Andrews, supplies	6 00
A C Damon, supplies	2 48
Western Electric Co, supplies	34 01
A H Walton, commissioner	100 00
C A Mallard, commissioner	100 00
J E Cole, commissioner	79 73
Damon & Damon, insurance	412 83
E L Blaisdell, express	9 71
Warren King, dues	10 00
E W Ham Electric Co, supplies	8 75
Ipswich Motor Co, supplies	35
Clarence Knowlton, services	50
Henry K Barnes Co, supplies	86 98
B & M R R, freight	66
J J Merrill, lamps	435 49
Wetmore Savage Co, lamps	9 58
 Total	\$10,780 46

NOTE PAYMENT

Notes paid by Treasurer	\$4,550 00
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INTEREST

Interest paid various parties by Treasurer	\$2,268 00
--	------------

JOBING DEPARTMENT

Wetmore Savage Co, supplies	\$101 74
Pettingell Andrews Co, supplies	526 79
American Express Co, express	25 69
J J Merrill, lamps	34 49
<hr/>	
Total	\$688 71

MAINTENANCE

DR.	CR.
To bal Jan. 1, 1922	\$9,312 81
By bills paid	\$35,929 53
To sale of current	38,732 53
Less old bills due	
To steam power	4,000 00
Jan. 1, 1922	5,077 94
To amt recd for coal	327 91
Coal on hand	4,445 48
To insurance divd	91 00
Bal in favor of dept	
To amt recd for gas	811 34
Jan. 1, 1923	14,572 65
To amt due for	
current	5,511 71
To coal on hand	960 40
To miscel receipts	15 50
To rent of poles due	262 40
<hr/>	
	\$60,025 60
	\$60,025 60

JOBING DEPARTMENT

DR.	CR.
To bal profits to	
Jan. 1, 1922	\$3,613 16
By bills paid 1922	\$688 71
To material	704 54
Old bills due	
Jan. 1, 1921	10 40
Bal in favor of dept	
Jan. 1, 1923	3,618 59
<hr/>	
	\$4,317 70
	\$4,317 70

TREASURER'S STATEMENT

ELECTRIC LIGHT DEPARTMENT, TOWN OF IPSWICH

**WILLIAM J. RILEY, TREASURER
DR.**

To amounts received:

Commercial Light	\$29,595 59
Prepayments	274 75
Town Buildings	1,144 07
Jobbing	9 60
Power	10,230 90
Miscellaneous	2,117 60
Interest	2,268 00
Notes	4,550 00
Depreciation	2,805 00
General Manufacturing	1,486 00
Note Appropriation	5,000 00
	\$59,481 51

CR.

• By paid:

Orders	\$42,590 20
Notes	4,550 00
Interest	2,268 00
	\$49,408 20

Deficit January 1, 1922

4,702 73

Balance January 1, 1923

\$54,110 93

5,370 58

\$59,481 51

The Treasurer has the following bills for collection.

Commercial Light	\$1,071 62
Town Buildings	50
Power	165 50
Miscellaneous	264 44
	————— \$1,502 06
Commitment, Dec. 30, 1922	4,272 05
	—————
	\$5,774 11

ELECTRIC LIGHT LOAN

Held by	Amount	Rate	Date of Issue	No. Notes	Maturities
Chelsea Savings Bank	\$4,000	4	Oct. 1, 1903	4 notes	1923-1926
Malden Savings Bank	2,000	4	Oct. 1, 1903	2 notes	1927-1928
Sinking Fund I W D	3,000	4	Oct. 1, 1903	3 notes	1930-1932
Holliston Savings Bank	3,000	4	Dec. 15, 1904	3 notes	1923-1925
State of Mass	4,000	4	May 1, 1905	4 notes	1926-1929
Sinking Fund I W D	2,000	4	Dec. 15, 1906	2 notes	1930-1931
Cemetery Trust Fund	2,000	4	June 15, 1907	2 notes	1932-1933
North Ave Savings Bank	2,000	4	June 30, 1908	2 notes	1934-1935
Malden Savings Bank	2,000	4	June 15, 1909	2 notes	1936-1937
Sinking Fund I W D	2,000	4	June 30, 1910	4 notes	1931-1934
Five Cent Savings Bank, Lynn	500	4	Oct. 1, 1910	1 note	1923
Sinking Fund I W D	3,500	4	Oct. 1, 1910	7 notes	1924-1930
Ipswich Savings Bank	3,000	4	Dec. 30, 1910	12 notes	1923-1924
Sinking Fund I W D	1,000	4	June 29, 1912	1 note	\$100 each year
Geo A Schofield	1,200	4	June 30, 1914	1 note	\$100 each year
Sinking Fund I W D	1,100	4	June 30, 1913	1 note	\$100 each year
,	1,200	4	June 30, 1914	1 note	\$100 each year
,	,	,	1,300	4	June 30, 1915
,	,	,	1,400	4	June 30, 1916
,	,	,	1,500	4	June 30, 1917
,	,	,	1,600	4	June 30, 1918
Ipswich Savings Bank	4,500	5	July 1, 1919	9 notes	1923-1931
Sinking Fund I W D	3,500	4	Dec. 15, 1921	7 notes	1923-1929
E E Currier	5,000	4 3/4	Dec. 4, 1922	5 notes	1923-1927

\$56,300

MANAGER'S REPORT

I would recommend the Town appropriate \$11,137.00 for street lights.

The following table will show the number of meters installed and the increased amount of sales for the last year.

Year	No. of Services	Sale of Current and Power
1918	648	\$23,859.75
1919	700	29,238.74
1920	772	34,201.04
1921	892	35,938.17
1922	984	41,246.53

I desire to call your attention to the number of meters installed and the increase of our power load this year which comes mostly in the day time. At the present time we have a number of industries that are wholly dependent on the Town for power to operate their plants, and I feel the time has come when the Town should safeguard themselves and also these industries against any possible shut down that might occur at our plant. Therefore I would recommend that a transformer station large enough to care for the Town be installed to meet any emergency that may arise.

The following table will show the output at the station and the distribution of the same:

Total K W generated	579070
Total K W accounted for Com Light	227945
Total K W accounted for Power	133157
Total K W street lights	95765
Total K W town buildings	7738
Total K W auxiliary lights	8800
Total K W accounted for	473405
Total K W unaccounted for	105665
Loss .182	579070

ARTHUR H. WALTON, Manager.

COMMISSIONER'S REPORT.

To the Citizens of Ipswich:

The Municipal Water and Light Commissioners submit their annual report for the year ending December 31, 1922.

WATER DEPARTMENT

The expenditures for the year 1923 are estimated as follows:

For interest payment	\$8,210.50
For general expenses	10,000.00
For hydrant service	2,250.00
For sinking fund	5,490.49
<hr/>	
	\$25,950.99

The Board recommends the amount for hydrant service be raised and appropriated from the tax levy, the balance be taken from the earnings of the Water Department.

We wish to report that four extensions have been installed this year namely, Little Neck, Eagle Hill, Town Farm Road, and Hayward's extension the cost of which will be found in tables in this report.

ELECTRIC LIGHT REPORT

The Board recommends that the Town raise and appropriate for street lights the sum of \$11,137 namely,

801 40 watt lamps at \$12.00	\$9,612.00
15 300 watt lamps at \$75.00	1,125.00
8 200 watt lamps at \$50.00	400.00
<hr/>	
\$11,137.00	

We would recommend no appropriation be made to Electric Light Department for Town buildings as the various departments include in their budgets recommendations for the same.

We would recommend that the Electric Light Commission be authorized to use any unexpended balance in the operating account as they deem fit.

It is the desire of the Commission to bring to the attention of the Town the number of services connected and the increase of revenue of our power load the last year, with good prospects of further demand the coming year.

With the number of industries dependent on the Town wholly for their power at the present time, with our station the only means of supply, we feel that we should put ourselves in position to care for any emergency that may arise by installing a transformer station large enough to care for the Town. Through the kindness of Mr. Hayward he has offered to the Town through the Commission a piece of land suitable for this purpose and we believe this offer should be accepted and a transformer station be installed. By so doing we believe we can relieve the Town from making any large expenditures at our station which we believe will be required very shortly, and care for any emergency that may arise or any increase demand in current that may be required.

Respectfully submitted,

ARTHUR H. WALTON,
CHARLES A. MALLARD,
J. E. COLE, JR.,
Water and Light Commissioners.

February 1, 1923.

AUDITOR'S STATEMENT

This is to certify that I have examined the books and accounts of the Water and Electric Light Department and of the Treasurer of the Sinking Fund and find them correct.

FREDERICK S. WITHAM, Auditor.

Ipswich, January 3, 1923.

TOWN *of* IPSWICH.

ANNUAL REPORT

— OF THE —

SCHOOL COMMITTEE



FOR THE YEAR

1922.

CHARLES G. HULL, PRINTER
NO. 8 COGSWELL STREET, IPSWICH, MASS
1923,



SCHOOL COMMITTEE.

HERBERT W. MASON	Term Expires	1925
DR. GEORGE E. MACARTHUR.....	"	" 1925
MARY U. JOHNSON.....	"	" 1924
RALPH W. BURNHAM	"	" 1924
HOWARD N. DOUGHTY.....	"	" 1923
LESLIE E. MILLARD	"	" 1923

ORGANIZATION.

Herbert W. Mason	Chairman
George W. Tozer.....	Clerk
George E. MacArthur, M. D.....	School Physician
Martha J. Stewart, R. N.....	School Nurse
George W. Tozer.....	Attendance Officer

JOSEPH I. HORTON.....Superintendent and Purchasing Agent
Office.....Manning School Building
Office Hours.....School Days from 3.30 to 5.00

EDUCATION.

General Expenses.

Joseph I. Horton, superintendent	\$2750 00
George W. Tozer, clerk	400 00
Dorothy Shaw, clerk	6 00
George W. Tozer, truant officer	300 00
Stanley A. Hull, printing reports	586 00
B. L. Goss, printing	12 75
Charles G. Hull, printing	23 75
George A. Schofield & Son, printing	72 95
H. S. Bowen, printing	15 00
Wright & Potter Painting Co., printing	4 06
J. H. Lakeman, P. M., postage and box rent	24 17
New England Tel. Co., telephones	183 49
Joseph I. Horton, car fares	33 06
D. A. Grady, use of auto	84 50
George W. Tozer, taking census	100 00
George E. MacArthur, M. D., physician	500 00
American Railway Ex. Co., express	13 06
F. E. Wood, express	20 04
Neostyle Sales Agency, supplies	24 38
James R. Barrie, stamp pad	3 00

A. W. Woods, supplies	1 50
Moody Kimball, Register fee	1 00
Blaisdell's Express, express	3 68
Charles S. Garrett, supplies	90
Keystone View Co., supplies	27 00
S. M. Spencer Mfg Co., supplies	1 77
Dimond-Union Stamp Co., supplies	85
George Tibbetts, express	50
B. W. Scotton, express	2 50

	\$5195 91

Teachers' Salaries.

(Day School.)

Ralph C. Whipple	\$1533 30
Lois E. Mann	1080 00
Elizabeth C. Ferguson	1480 00
Helen N. Damon	1330 00
Theresa R. Whittemore	1550 00
E. Margaret Allen	1590 00
Helen J. Blodgett	1590 00
Robert D. Conary	1620 00
Katherine F. Sullivan	1600 00
Abby L. Smith	1224 50
Leroy W. Jackman	1240 00
Mary D. Hamelin	1220 00
Gertrude R. Sheppard	1100 00
Eva W. Merriam	720 00
Marion E. Brown	1200 00

Lucy Ardell Kimball	1150 00
Annie P. Wade	1170 00
Hazel M. Weare	1138 00
Dorothy Darling	970 00
Amy Stanford	996 00
Anne E. Friend	1096 00
A. Pauline Charles	812 00
Grace A. Bowlen	1070 50
Frances P. Trussell	1064 50
Addie S. Cook	1100 00
M. Gretchen Hamilton	440 00
Marian A. Whelan	357 50
Althine L. Hodgkins	480 00
Ruth A. Lord	480 00
Constance Brady	400 00
Ethel M. Archer	1020 00
Margaret T. Reilly	955 00
Alice D. Moran	1100 00
Ruth Joyce	1000 00
Sara G. Houghton	972 00
Augusta Grenache	1141 88
Lydia S. Harris	1150 00
Belle D. Rogers	1100 00
Nellie T. Smith	1470 00
Carrie Ladd	1000 00
Martha J. Stewart	1000 00
Winifred Millard	1138 50
Lena J. Atherley	968 00
Abby Fellows	1100 00
Arthur H. Tozer	900 00
Ernst Hermann	165 00
Sara Abbott	660 00
Arthur W. Gould	1535 53

Hattie W. Brown	460 00
Mr. Ralph C. Whipple	58 00
Hilda J. Schofield	54 00
Grace Mansfield	8 00
Cora Jewett	8 00
Mrs. William Black	8 00
Mrs. Francis Wade	8 00
Fannie Harmon	28 00
	<hr/>
	\$51,810 21

Teachers' Salaries.

(*Evening School.*)

Katherine F. Sullivan	\$44 00
Nellie T. Smith	44 00
Katherine Reddy	10 00
Leroy W. Jackman	6 00
	<hr/>
	\$104 00

Text Books and Supplies.

The World Book Co.	\$ 63 48
Houghton Mifflin Co.	129 93
Harvard University Press	1 50
Teachers' College	16 30
American Book Co.	446 58
Ginn & Company	276 47
F. M. Ambrose & Co.	195 19

Allyn & Bacon	33 74
The John C. Winston Co.	43 81
G. P. Putnam's Sons	1 75
Barnes & Noble, Inc.	312 02
Hinds, Hayden & Eldridge, Inc.	8 54
The Macmillan Co.	134 30
Lyons & Carnahan	82 74
Little Brown & Co.	69 62
D. C. Heath & Co.	116 14
Silver Burdett & Co.	26 03
Oxford University Press	7 84
J. B. Lippincott Co.	16 36
Doubleday, Page & Co.	1 35
The University Pub. Co.	80
Charles Scribner's Sons	19 50
The School Arts Magazine	6 10
Perry Mason Co.	9 60
Princeton University Press	2 60
F. J. Barnard & Co.	171 91
McKnight & McKnight	3 43
The Outlook Co.	25 80
Popular Science Monthly	8 00
National Geographic Society	9 00
The Palmer Co.	63
Laidlaw Bros., Inc.	18 67
Pi Kappa Delta, Ripon College	5 00
University of Chicago Book Store	5 46
March Bros.	2 35
Eastman Roman Slide Co.	9 50
Edward E. Babb & Co.	1247 60
J. L. Hammett Co.	716 50
Dowling School Supply Co.	431 59
Harris & Gilpatric	93 79

IPSWICH SCHOOL REPORT.

9

Kee Lox Mfg Co.	14 25
Wadsworth-Howland Co.	1 00
Milton Bradley Co.	38 07
Spaulding-Moss Co.	22 56
George P. Brown & Co.	11 23
Chicago Apparatus Co.	1 96
Canney Lumber Co.	51 77
J. B. Hunter Co.	38 62
Edward Perkins Lumber Co.	17 26
Pitman & Brown Co.	71 02
N. J. Bolles	41 40
Charles S. Garrett	9 49
Hiller & Co.	26 48
Oliver Ditson & Co.	152 21
L. E. Knott Apparatus Co.	149 51
Royal Typewriter Co., Inc.	68 79
Underwood Typewriter Co., Inc.	210 00
Remington Typewriter Co., Inc.	2 50
Edgar S. Werner Co.	1 95
Kenney Bros. & Wolkins	83 05
Manifold Supplies Co.	10 50
W. A. Cuffe	50
Keystone View Co., Inc.	3 99
Riley Optical Instrument Co.	22 74
The Horace Partridge Co.	103 98
Lois E. Mann	75
A. T. Thompson & Co.	20 00
Einer & Amend	12 53
A. D. Handy	89
Neostyle Sales Agency	56 61
A. Rothe	1 90

\$6019 03

Tuition.

City of Beverly, School Dept.	\$227 27
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	\$227 27

Transportation.

D. A. Grady	\$1516 00
W. E. Garrett, Jr.	725 00
Walter K. Chapman	450 00
Edmund Wile	280 00
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	\$2971 00

Support of Truants.

County of Essex	\$210 57
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	\$210 57

Janitor Service.

Fred B. Saunders	\$1300 00
William J. Wallace	632 50
George W. Tozer	400 00
Mary E. Saunders	210 00
Burton Cunningham	105 00
Ella M. Wells	86 00
I. E. B. Perkins	450 00

Wm. F. Rutherford	150 00
John S. Kimball	360 00
	\$3693 50

Fuel and Light.

A. H. Peatfield	\$234 60
Lathrop Bros.	232 37
Coastwise Coal Co.	334 50
Charles L. Lovell	96 00
George Fall	33 12
Whitney & Kemmerer	328 08
I. E. B. Perkins	6 00
D. S. Perley	23 00
Boston & Maine R. R., freight	480 84
Samuel C. Gordon, cartage	59 00
Electric Light Dept.	214 70
	\$2042 21

Buildings and Grounds.

Manzer & Damon, carpentry	\$ 77 69
Arthur W. Gould, carpentry	349 02
Robert Irvine, carpentry	7 75
Frank P. Trussell, carpentry	8 35
Wm. H. Cann, carpentry	54 15
W. A. Banfill, painting	6 60

George H. Clapp, painting	225 25
George W. Hills, painting	220 39
R. L. Purinton, plumbing	21 70
A. J. Brennan, plumbing	147 45
Wm. H. Rand, plumbing	20 00
Ruggles-Klingemann Mfg Co., plumbing	23 50
Martin W. Dugan, plumbing	4 00
George Hayes, plumbing	24 20
Charles L. Lovell, cement	2 75
Wm. G. Horton, cement	1 95
Canney Lumber Co., lumber	149 92
Reformatory for Women, flags	31 98
Mass. State Prison, brushes	61 54
L. E. Willcomb, supplies	45
Frank J. Jameson, supplies	144 55
Water Dept., water	358 04
United Sweeping Comp. Corp., dustbane	37 70
John Tupper, supplies	9 75
A. C. Damon, supplies	3 40
Fred N. Bodwell, labor	28 00
Samuel C. Gordon, teaming	174 75
W. Castella Henderson, repairs	14 54
J. J. Merrill, electric wiring	1061 86
Walworth Mfg Co., supplies	3 50
John W. Goodhue Corp., supplies	131 75
I. E. B. Perkins, repairs	2 00
Ipswich Mills, supplies	75
A. I. Savory, supplies	16 64
Standard Electric Time Co., supplies	17 53
B. H. Davis, supplies	1 75
Stanley Jaslovich, cleaning vaults	67 00
F. E. Wood, trucking	2 59
James F. Perkins, trucking	1 50

Henry S. Spaulding, services	5 00
Philip Ewing, labor	6 50
C. F. Chapman & Son, supplies	3 16
Spencer F. Gwinn, supplies	1 00
Frank R. Schaller, piano tuning	18 00
John S. Kimball, labor	4 00
Zina Goodell Corp., repairs	3 25
Wm. B. Richards, teaming	9 00
Joseph A. King, repairs	1 35
B. F. Goodwin & Son, moving building	125 00
Arthur H. Blanchard, supplies	5 60
Austin L. Lord, masonry	158 00
Smith & Russell, frame	75
A. F. Foote, Commissioner, inspection	2 00
J. B. Hunter Co., supplies	70
Warren F. Howe, labor	5 00
Tougas & Tougas, supplies	95
	<hr/>
	\$3865 50

Furniture and Furnishings.

Kenney Bros. & Wolkins, supplies	\$171 86
W. Castella Henderson, repairs	50 00
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	\$221 86

Rent.

Mrs. William H. Rand	\$25 00
Nettie A. R. Johnson	40 00
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	\$65 00

Diplomas and Graduating Exercises.

Martin Diploma Co., diplomas	\$37 60
Zaner & Bloser Co., diplomas	83 80
Markam H. Stackpole, services	25 00
Herbert W. Mason, cash paid for prizes	27 50
Newman's Dept. Store, ribbon	3 20
C. S. Tyler, ribbon	2 60
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	\$179 70

Insurance.

Damon & Damon	\$278 60
G. A. Barker	152 29
F. A. Brown & Co.	76 80
Charles S. Garrett	64 80
Edward C. Brooks	64 80
Glen Falls Ins. Co.	64 80
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	\$702 09

Total expenditures	\$77307 85
Unexpended balance.....	1 13
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	\$77308 98

Appropriation	\$75000 00
Appropriation unpaid 1921 bills.....	446 12
December appropriation.....	1862 51
Balance from 1921.....	35
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	\$77308 98

Receipts for the year have been as follows:

Comm. of Massachusetts, Income Tax.....	\$7860 00
Comm. of Massachusetts, Vocational Education.....	80 00
Town of Rowley, Tuition.....	6396 25
City of Boston, Tuition.....	85 10
Insurance Refund.....	12 00
Telephone Refunds.....	73 02
Sale of Furnace	60 00
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	\$14566 37

Burley School Addition.

William H. Cann, contract	\$42002 77
William H. Cann, extra work	777 46
Andrews, Rantoul & Jones, architects	4271 52
J. J. Merrill, electrical work	409 26
Arthur W. Gould, carpentry	73 50
Kenney Bros. & Wolkins, equipment	1900 00
Water Dept., supplies	80 81
George H. Clapp, painting	150 00
F. E. Wood, trucking	9 88
Frank J. Jameson, shades	186 70
Samuel C. Gordon, grading	39 15
 Total expenditures.....	\$49901 05
Unexpended balance.....	98 95
 Appropriation	\$50,000 00

REPORT OF THE SCHOOL COMMITTEE.

Ipswich, Mass., January 15, 1923.

To the Citizens of Ipswich:—

Your Committee herewith submits its report of the condition of our schools, together with such recommendations as, in its judgment, will best meet present needs, and contribute most fully to their further usefulness and growth.

The overcrowded condition of the past year has been but partially overcome. The building of the Burley School additions gave us six more rooms, and afforded a much needed relief for that section of the Town. But, with the exception of a few of the lower grades, the situation is far from satisfactory. Most of our school buildings are still overcrowded, and measures looking to the relief of this congestion must be undertaken before a great while. The Town should adopt, after full investigation and discussion, some constructive policy, or building program, that will adequately provide for our rapidly growing school population.

More than this, there is a decided objection on the part of many parents to sending their smaller children to these antiquated and unsanitary school buildings. These facts have been repeatedly pointed out by your Committee in times past. At

last the parents and friends of the schools are awakening to the real needs of the situation. They realize that this is no longer a theory, but an actual condition which must be met and remedied.

The consensus of opinion seems to be that the group of buildings known collectively as the Payne School should be the first to receive attention. This is rapidly becoming a congested district. The buildings are old and unsanitary. They have long since passed the possibility of repair, unless it be at an expense far in excess of their present value. The children attending these schools are compelled to suffer such discomforts as no grown person would endure or tolerate for an instant. The location, too, is full of peril to these young children.

A good four-room building, possibly of the bungalow type, would not only add to the attractiveness of the neighborhood, but would furnish adequate and comfortable accommodation for the children of this section for many years to come. We recommend this proposal as a matter deserving serious and immediate consideration.

Another proposition which, in the opinion of your Committee, should be taken under consideration by the Town, is to secure an option on the County House property, so called. A committee should be chosen by the Town who should inquire into this matter, and after a thorough investigation of the property and its possibilities as a school location, should report, with recommendations, back to the Town. This should be done at once, - before it is too late. No community can afford to let the opportunity to secure such an ideal location slip through its hands by reason of indifference or lack of interest in local improvement. Few places, indeed, hold so many attractive features in combination as are to be found here; and the Town should make every possible effort to secure for its own use and

behoof such a valuable property. Whether it is needed for immediate use or not, makes little difference. It is the fact that we possess such a property, and may use and improve the same as necessity and an enlightened public sentiment may dictate, that counts. But it could be used for High School, or a combination of school purposes, to the great advantage of this community.

Your Committee has had under consideration for some time the desirability of introducing the kindergarten, or sub-primary, as a valuable accessory to our school system. At the earnest request of many parents, your Committee has reached the conclusion that such a school would be helpful in many ways and make for progress in the grades above. A room in the Burley School has been provided and work will be begun as soon as weather conditions are sufficiently improved.

The lease for the right of way through the land of Mr. William H. Rand expired last September. He declined to renew the same, as this plot of land was needed for building purposes.

The Town should acquire some right of way as an exit from the rear of the school grounds to Manning Street, and thereby reduce the possibility of accident to the hundreds of children who attend the Manning and the Winthrop schools. The Committee should be authorized to secure such a way at the coming Town Meeting.

Repairs at the Manning School are urgently needed. Provision for relaying one or more floors should be made this year, and slate blackboards should replace those whose usefulness has long since passed. The building itself also needs painting.

In conclusion, let us say that all the recommendations of last year, excepting those referring to the Burley School, are of full force and binding at the present time.

We gratefully acknowledge the support our fellow townsmen have given us, and bespeak for our schools the same steady growth and progress that has characterized their past.

Respectfully submitted,

HERBERT W. MASON

DR. GEORGE E. MACARTHUR

RALPH W. BURNHAM

LESLIE C. MILLARD

HOWARD N. DOUGHTY

MARY U. JOHNSON

School Committee of Ipswich.

REPORT OF THE SUPERINTENDENT.

To the School Committee of Ipswich,

Gentlemen:—

This report of the condition and progress of our schools is the twenty-first in the series issued from the office of Superintendent of Schools, and is herewith submitted for your consideration.

TEACHERS.

Our schools have been extremely fortunate in that very few changes have taken place in the teaching force during the past year.

Early in September Miss Lois Mann, the principal's assistant in the Senior High School, asked to be released from her contract in order to accept a position nearer home where she could give her care and attention to an invalid mother. Of course, her request was granted. Mrs. Raymond Lord, who had previously taught in the High School, was elected to fill the vacancy.

Miss Mann possesses those rare qualities of mind and heart

which fit her most admirably for the work in which she is engaged. By her scholarship and ceaseless devotion to her work, she aroused the interest of her pupils, and at the same time secured their good-will and esteem. Most of these will remember her as the one who inspired them to higher ideals, and to whose faithfulness their own future success may in large measure be attributed. We regret the loss of her services and influence in our schools. But we wish her the complete success which she so richly deserves. Her leaving was a matter of duty and not of money; we have nothing but admiration for such loyalty and devotion.

Mrs. Merriam of the Junior High did not care for a re-election as she wished to be nearer Boston where her husband is attending a medical school. Miss Gretchen Hamilton was elected to fill this position, and Miss Marian Whelan was chosen as an additional teacher for this overcrowded school.

At the Burley School, Mrs. Nellie T. Smith, the principal, took charge of the newly made sixth grade, and Miss Althine Hodgkins was elected to fill the position made vacant by Mrs. Smith's promotion. Miss Margaret Riley was transferred from the Candlewood School, which was closed in September, to a position in the New Burley.

With the exceptions noted above, there have been no changes either in the personnel or the positions held.

ENROLLMENT.

The present enrollment is a little less than estimated at the beginning of the year. This is due to the fact that the French school reopened its doors and withdrew twenty-five or thirty pupils from the public schools. This, however, effected the attendance of only a few to the lower grades; and even in these

classes, the teachers have as many pupils as they can care for advantageously.

All the grades above the second are still in an overcrowded condition. New desks have been put down in many of the rooms, and still there are no vacant seats. Had it not been for the increased accommodations furnished by the Burley School, the housing of all the school children would have been a very serious matter.

Nearly all the classes number more than forty pupils each, and in one instance—that of the third grade in the Dennison School—there are seventy-six pupils crowded into a single room.

The Junior High School has the largest enrollment in its history. The seventh grade alone numbers more at the present time than did the whole school five years ago.

The enrollment in the Senior High School shows a decided gain over previous years. Let this statement suffice at this point, as I wish to have something more to say in reference to this school later on in this report.

The Linebrook School suffered some losses during the fall term, but has recovered sufficiently of late to fully justify its continuance. In fact, this community would suffer in many ways by the closing of this school, even if it were within a reasonable distance from our central schools. As it is, all seem contented, prosperous, and happy. A real homelike atmosphere pervades and the teacher's work is fully appreciated by the community in which she labors. She has a rare opportunity for worthwhile service; she realizes it, and is trying hard to exert a most wholesome influence upon the school and homes of that neighborhood.

Owing to the fact that no boarding place for a teacher could be secured in the Candlewood District, we were obliged, very much against our inclination, to close this school early in

September. This we did in the full knowledge and belief that such procedure was against sound public policy, and would of necessity exert an adverse influence upon the future of this community. But in spite of all regard for the best interest of these people, the well being of the children, physically, morally, and intellectually considered, in spite of sentiment and the long cherished hope that my old neighborhood might always maintain her educational position among the smaller divisions of the Town, in spite of all these considerations, we were obliged to bow to the inevitable and close the school.

ENROLLMENT OF PUPILS IN THE DIFFERENT GRADES
FROM 1916 TO THE PRESENT TIME.

Grade	1916	1917	1918	1919	1920	1921	1922
I.	130	164	161	180	210	212	198
II.	117	121	144	159	201	199	184
III.	123	110	117	127	140	144	174
IV.	87	114	120	83	130	136	147
V.	81	80	104	133	107	166	134
VI.	65	93	75	94	134	111	148
VII.	77	60	63	82	90	117	131
VIII.	66	68	49	53	55	59	87
IX.	80	80	75	64	52	69	71
X.	58	43	37	39	47	37	52
XI.	37	36	27	32	25	33	32
XII.	34	27	28	26	25	21	32
Post Graduate				3	3		
Totals	975	996	1000	1072	1219	1307	1390
Annual Increase		21	4	72	147	88	83

The table of enrollment found on the preceding page may be of interest to those who care to follow the trend and tendencies of our school population. This covers a series of years and shows at a glance the relative position which the schools occupy numerically at the present time.

First. Take the totals found in the last line of the table and you see at once how much the schools have grown within the last seven years. From 975 to 1390 is quite an advance; and this last number would have been larger by 25 or 30, had not the French school reopened its doors.

Second. Notice how the numbers indicating one hundred or more, extend farther and farther down the columns, as the years go by. In 1916, the last number above one hundred stops with the third grade; in 1917, at the fourth; in 1918 and 1919, at the fifth; in 1920, at the sixth; and in 1921 and 1922, at the seventh.

This shows most conclusively that the pupils, at the present time, are passing through more and higher grades than at any other time during the given years. This condition is not due to chance or circumstance alone, but is the direct result, or working out, of the compulsory element embodied in the law which raised the grade limit for leaving school from the fourth to the sixth grade. The gain is so strikingly apparent, that one would be justified in maintaining that the limit shculd be raised still higher. Would it be presumptuous should one attempt to forecast the result were the grade limit raised from the sixth to the eighth? Would that be too late to turn our boys and girls loose upon society, just at the peak of those physical and mental disturbances due to adolescence? If good citizenship is the goal to be reached by our schools, then the grade limit should be raised still higher. The law shculd permit the change to be made gradually, and discretionary powers should be given local school authorities to meet exceptional cases.

If there is ever a time in the development and training of our youth when they need, above everything else, the leadership of some strong and virile mind, when they should be under the control and guidance of a firm and steady hand to set their feet in right paths, it is during this adolescent period from eleven to fifteen years of age. In these degenerate days the school is the only remaining agency that even pretends to exercise control of any sort. And unless the school life of these youth can be prolonged sufficiently to cover this period of danger, our schools will be robbed of their richest opportunity for constructive and enduring work, and society itself will be the loser.

There is another feature to be noted in this connection, and that is the terrible inroads upon our High School made by the war. For four consecutive years the high schools of the whole world suffered from this blighting influence; and, as yet, the recovery is not complete. Taking the last four grades, which comprise our High School, you will notice how the enrollment fell off, almost uniformly, until 1920, when the low point was reached. Since then the recovery is almost as marked.

A proper analysis of the enrollment table affords a considerable degree of satisfaction. It shows, as stated before, that our schools are making a rapid growth; that the pupils are remaining in school for a much longer time; that the parents themselves are taking a new interest in educational affairs, and are more appreciative of the larger opportunities for their children that the schools provide. This is as it should be, and is, doubtless, a source of pride to all our citizens.

But there is another side to the shield. No man can serve two masters with equal zeal and fidelity. If the burden of our thought and an excessive proportion of our time is spent in the transfer of pupils and the distributions of classes among the various schools simply for the purpose of *housing* them, then this

work is likely to become our chief concern, to the detriment of other and more important elements in our educational program. The major and the minor change places, and confusion is bound to result. We can make brick without straw, but we cannot guarantee the quality.

We decline to mention any of the annoying and irritating conditions with which our work has been beset, simply on account of lack of room. We need larger school accommodations, and it is going to be difficult indeed to maintain a high standard of efficiency under such restrictive conditions. A proper system of grading is well nigh impossible; repeaters are pushed ahead simply to make room—a proceeding that tends to demoralization and that is wholly indefensible except in an emergency; pupils cannot be held to a proper responsibility; and both teachers and pupils are working under a severe handicap. Let it be understood that this is not written in any spirit of complaint; it is not. All are willing to work, and to work hard, for the advancement of our schools. But for the enlightenment of our citizens, we realize that a plain statement of facts should be made.

The birthrate for the last few years holds no promise of relief in this direction. The very opposite is the fact. Accessions to our schools by children coming from out of town were never so large as they have been this year. The normal increase this year, as seen from the table, will fill two extra rooms. Should the revival of industrial activity call for additional factory buildings, as has already been rumored, the influx of new families would tax our school accommodations to the breaking point. Provisions for enlarging our school accommodation should be considered at once, and these should be adequate for future as well as present needs.

We feel certain that our townspeople will do all in their power to remove any obstacle that is detrimental to the interest of the

schools, just as soon as they are made aware of the actual conditions.

ATTENDANCE.

School attendance is not as regular as it should be. The Attendance Officer's report shows that altogether too much of his time is occupied in bringing back to school both boys and girls who are old enough to realize that the loss of a day from school is not so easily made up. A slight indisposition or unfavorable weather conditions will not be accepted as an excuse when the young people get out into the world. Neither should it excuse them now. The habit of punctuality will be invaluable to them later on, and they should be urged by both teachers and parents to acquire that habit now. A little attention to this matter on the part of the parents will be very helpful and result in lasting good to their children. We are trying to arouse a greater interest in this matter of attendance by presenting a banner at the end of each month to that class, in any grade, whose average attendance is highest.

FIELD DAY EXERCISES.

Unfortunately the day selected for these exercises was extremely hot, even for that season of the year, and was the source of much discomfort to the smaller children.

The program consisted of the usual setting-up exercises, games, competitive races, and folk dances. Under the direction of Professor Hermann the full program was carried through in his usual energetic manner and to the satisfaction of all concerned. The work of the class leaders was worthy of all

commendation, and gave evidence of the time and patient work necessary to bring these activities to such a degree of perfection. Professor Hermann himself, than whom no more competent critic can be found, was loudest in his praise of these young leaders and the exceptional excellence of their work.

The only criticism that could be made was that the program was too long. This was due to the introduction of several new features consisting of athletic games, etc., by the Senior High School pupils under the direction of Miss Blodgett and Mr. Conary. The good work of Kalaboke, Callahan, and Burke is deserving of special mention.

The selecting of the judges was entrusted to the care of Mr. Oscar Ewing, who for some years past has had full charge of this matter and has shown a commendable interest in this branch of our school activities.

Mrs. Fred Nason kindly accepted, for the second time, the post of financial manager. With the help of a score or more assistants a remarkable record was achieved. Mrs. Harry K. Damon, Trustee, and Mrs. M. J. McGinley had charge of the sale of tickets,

Contributions of cake and candy were more generous than ever before. This fact, in itself, is an indisputable evidence of the interest which the friends of the school have consistently shown towards making these exercises a financial success, and proves, beyond doubt, the general approval given to this genuinely community undertaking.

For the benefit of those who may not be familiar with the purpose of these activities, let me say that the real objective is the beautifying of our school grounds and thus adding year by year to our incipient park system. Considerable has already been accomplished, especially in and about the grounds of the Manning and Winthrop Schools. An extension of the work upon these grounds is planned for next year. The New Burley

School grounds will receive also their share of attention. The grading of these grounds has already been done. Grass seed will be sown and a few shrubs and vines will be planted as soon as the season permits. This will complete the improvements to be made at this school and will give the Town a school building and a setting for the same of which our citizens may well be proud.

In closing, permit me to express my appreciation of the continued interest and efforts which the friends of this movement have shown towards making our town more attractive and beautiful through the agency of the schools. It is a work that will endure and continue to exert an influence for good far beyond our belief or appreciation. It will develop civic pride, and become a source of pleasure and satisfaction to generations to come.

The account of Mrs. Harry K. Damon, Treasurer of the Association, may be found on the following page.

MRS. HARRY K. DAMON, TRUSTEE,

Dr. IN ACCOUNT WITH SCHOOL GROUNDS IMPROVEMENT ASSOCIATION. Cr.

		1922		1922	
Jan. 1.	To Balance in Bank	\$117.75	June 15.	C. Leary & Co., tonics	\$43.00
June 15.	To Receipts from Field Day	234.21	" 15.	Ipswich Ice Cream Co.	39.85
			" 15.	Lathrop Bros., ice	.50
			" 15.	Tickets	.70
			" 15.	Lopez Bros., badges	17.25
			" 15.	C. A. Glover, band	27.50
			" 22.	Athletic Association	10.00
			" 22.	S. C. Gordon, labor	10.70
			Nov. 29.	E. Wile, labor and loam	80.00
			" 29.	Canney Lumber Co.	8.38
			Dec. 31.	Balance in Bank	114.08
					<hr/>
					\$351.96
					<hr/>
		1923			
Jan. 1.	To Balance in Bank			\$114.08	

Respectfully submitted,

MRS. HARRY K. DAMON, Trustee,

SCHOOL EXHIBITION.

The chief purpose of the School Exhibition is to bring the pupils and parents together into a closer relationship with reference to the work of the schools. To this end, at the suggestion of many of the parents, the time devoted to these occasions has been extended so as to include two full afternoons and evenings. This gives an opportunity to those parents and friends who are unable to attend during the daytime, to inspect the work the pupils are attempting to do; and not only the work alone, but the methods of teaching the various subjects.

This entails some expense and a deal of hard work for the teachers. But if the parents will continue to show an interest in the efforts of their children by this closer and more critical examination of the work presented, both teachers and pupils will be encouraged to do more and better work.

One pleasing feature of the exhibition, aside from the display of work, is the fact that every grade, from the lowest to the highest, is represented with some degree of completeness. This is especially noticeable in the amount and quality offered by the Senior High School during the last two or three years. Previous to this, there seemed to be a disposition to hold aloof from the other grades. Whether this were actually the fact or not, we will not discuss. But how the pursuit of such a policy could in any degree increase the general interest in, or raise the public estimation of, this portion of our school system, is beyond my comprehension. Exclusiveness within certain limits is right and proper; but it has no place in a public school system, and, like everything else, can be overdone.

On the whole these exhibitions are attracting more parents each year, and thereby accomplishing the purpose for which they were designed.

EVENING SCHOOL.

The evening school closed the last of February, and in point of numbers, general interest, and percentage of attendance, was one of the best terms the evening school ever enjoyed. An unusual feature of the school was the proportion of adults included within its membership. They represented six nationalities, and most of them had but little knowledge of English when they entered the school. Nevertheless, their minds were mature, they came for a definite purpose, took a deep interest in their work, were responsive, and were well pleased with what they accomplished.

We are firmly convinced that the evening school of 1922 was one of the most satisfactory, and most productive of good will and mutual and sympathetic interest, of all the night schools we have held. There seemed to be a thorough understanding between the teachers and the taught; each approached the task with the right attitude of mind, and work was a pleasure. Expressions of regret at the close of the term were general and sincere.

For the fall term we had planned an ambitious program. In addition to the subjects usually taken up in evening school, we had arranged with the University Extension Department of the State Board of Education for a course in English for the local teachers, and another in the Gasoline Engine for the benefit of owners, or prospective owners, of automobiles.

The general shortage in the supply of fuel must be held responsible for the failure of the undertaking. Postponement for the opening followed from month to month until at last we were compelled to abandon the idea altogether. This is the more to be regretted, as many personal and unsolicited applications were made for membership in the various classes

and the work of Americanization has been halted, possibly until next fall.

PENNY SAVINGS.

Mr. Tozer has had full charge of this work for the past year, and has followed the usual plan of making collections and deposits. We have adopted an additional safeguard for these funds by requiring each teacher to check up her accounts with those of the collector at the end of each year. In this way we are in hopes to reduce individual losses, due to loss of cards, etc., to a minimum and to encourage and establish the habit of thrift.

We have also tried to interest the official of the Savings Bank in the installation of a stamp machine, a device for saving, so popular in many of our large city schools and mercantile establishments.

Much could be said, and should be said, in reference to forming this habit of saving by our young people. Their prospects in life are largely conditioned by their ability to save; and they should be urged by both parents and teachers to lay aside a reasonable proportion of the money that is given them as spending money. Incidentally it would teach self-control, and help them to withstand the temptation to purchase everything that pleases the fancy, provided they have the means.

Mr. Tozer's report of the amounts collected and deposited is as follows:

Amount collected.....	\$361.04
Deposited	341.00
New Books taken out.....	30.00
Balance in Bank.....	131.76

Many of the pupils take charge of their bank books as soon as issued and thereafter make their own deposits. Others bring their books to Mr. Tozer who makes the deposits for them. Not a few of the children have accounts in excess of \$100. each; ninety per cent. of all the depositors are children of foreign parentage.

MANUAL TRAINING.

This department has outgrown its quarters and needs more room for its normal expansion. The room contains but twenty-three benches and there is no space for additional ones. Some of the classes have numbered twenty-six and twenty-seven pupils each. So our problem has been to exchange the surplus of boys for an equal number of girls, and then distribute them among the different buildings in such manner as to give a class of required size. This entailed no slight inconvenience upon the boys and girls involved in this exchange. Many of them were obliged to pass right by the school where they properly belonged and to travel considerable distances in order to secure the proper numerical adjustment of pupils to a class. They have done this with little or no complaint, and are measuring up to the standard of work required in this room.

Early in September it was found that the number of classes had increased so rapidly that it became necessary to exclude the entire fifth grade from this department. Unless additional room can be provided for this department, it will become necessary to eliminate the entire sixth grade. We are not favorably disposed to putting any of these classes on half-time, as many of our pupils leave school on the completion of this grade and would derive little or no benefit from such a limited course.

PROFESSIONAL IMPROVEMENT OF TEACHERS.

The old idea of teacher preparation is rapidly passing, and anyone now engaged in the work must needs revise his theories and practice if he would retain either position or salary as a permanent condition or state.

Multitudes of teachers and schoolmen of every type and rank, are awakening to this fact, and are taking measures to fortify themselves against the demands of a growing public and professional sentiment. This is something that every teacher owes to his pupils, to himself, and to the teaching profession; and he should be ready and willing to rise to the full measure of the responsibilities of these obligations. Neither should these increased qualification requirements be regarded as obligations solely. But rather as golden opportunities for elevating a calling, to which the idea of servitude has frequently attached, to the rank of a recognized and full-fledged profession—the equal of law, medicine, or theology. This is the goal which the wide-awake, progressive, and thoughtful teachers have set for themselves, and thousands and tens of thousands of them are struggling to attain it.

Never before in the whole history of education has there been so large and so general enrollments for summer courses at Normal schools, Colleges, and Universities, as during the past year. Accommodations at many of these institutions have been taxed to the limit. Columbia University was thronged with applicants. The enrollment for Pennsylvania was above the 22,000 mark. No one, no teacher especially, will deny the deep significance of this movement. The tide has set that way, and few will be able to resist it and live.

We are pleased to report that some of our own teachers are taking advantage of these opportunities for professional improvement. Miss Stanford, Miss Trussell, Miss Bowlen, Miss

Whittemore, Miss Damon, and Miss Ferguson took courses at various Normal schools or at Boston University. During the fall term all the teachers of the first three grades, joined the Beverly teachers in a course in reading. As said before, a course in English had been planned for all the grade teachers, but was given up on account of the fuel shortage. This may be attempted later on, if conditions warrant the undertaking. More work along this line of effort must be done by our local teachers if their rank and standing is to be maintained.

REPAIRS.

Repairs of all kinds have been confined strictly to those cases prompted by necessity. Few or none of any importance have been undertaken.

The old fence about the Payne School yard has been replaced by a new one and the passage leading directly into Lord's Square has been closed, as a measure of safety.

The windows in the Winthrop and Manning Schools have been redrawn, and snow-stops have been distributed about the roof of the first-named school to prevent accident to the children by falling snow and ice. The wiring of both the Manning and Winthrop buildings has been completed.

The greatest tax upon our efforts was found in an attempt to divert the stream of water that constantly flows about the foundation walls of the Winthrop building from forcing its way into the boiler room. To all appearances, this has been accomplished, but at such a cost of time and money as to make a repetition of the task as undesirable as the complete success of the work is uncertain.

While dealing with matters pertaining to this building, it may be well to bring to the attention of your Board certain

pertinent and obvious facts as to the physical conditions in and about this building. In the first place, there are thirteen windows, originally intended to furnish light and ventilation to the basement, whose lower sills are from fifteen to eighteen inches below the surface of the ground. Secondly, the ground on the northern side of the building does not have sufficient slope to carry the water away from the building into the drains. Consequently, after nearly every heavy rain, when the surface is clogged with snow and ice, the water finds its way through these window casings into the basement. On three several occasions during this present month, the floor of the manual training room has been flooded to such a depth that classes could not be held.

It should be said, however in this connection, that your Committee asked for an appropriation last year for the construction of areas about these windows, and the Town granted the same; but this money was used in keeping the water from the boiler room, as already stated.

During the high wind of a few weeks ago, the iron smoke stack was blown down and demolished by its fall. It will be necessary to replace it, as a temporary necessity, for the winter season, as the original chimney is of insufficient draft to insure a proper combustion of fuel or to carry the smoke above the adjoining building.

Both of these items should have immediate attention, and, as soon as the season permits, repairs of the most substantial kind should be made.

The roofs of the Cogswell and Dennison buildings need to be reshingled. Troublesome leaks in both these buildings have been in evidence for some time. The several attempts which have been made towards repairs have been unsuccessful. It is the unanimous opinion of reliable carpenters, who were asked to investigate and suggest some practical remedy. The work

required to be done to insure these roofs against leakage would cost about \$1000.

MID-MORNING LUNCH.

By glancing at the report of the School Nurse, it will be noted that too many of our school children are underweight. This in itself may have but little significance, as a great many factors are to be considered in connection with the weight of individual pupils, beyond the story told by the scales. But when children give substantial evidence of malnutrition, have little appetite, are spiritless, and show a decidedly anaemic condition, it becomes necessary to make some attempt to overcome these tendencies. Bringing a lunch from home by the school children has been advocated for some time, and has met with some response. But it has never been equal to the demands of the situation. It was therefore decided to provide a supply of milk so that each pupil who desired to do so might have a jar of milk during the morning recess. The movement has been a success from the beginning, and the various schools are now receiving between three and four hundred half-pint jars of milk per day. The expense is met by the individual pupils. Up to the present time, the generosity of friends has provided for those who are unable to pay.

It is too early as yet to make any statement as to the benefit derived from these lunches, but we feel assured that the work now begun will result in great and lasting good to hundreds of boys and girls.

THE SCHICK TEST.

What the Schick Test is and what it is expected to accom-

plish may not, as yet, have become generally understood. Briefly, it may be stated that the specific object of this test is the driving out, or the "eradication of diphtheria from the permanent population of the State."

A quotation from a pamphlet issued by the Department of Health will make the subject more clear: "We have now at our disposal, in addition to the antitoxin treatment, not only a reliable method for determining the susceptibility of human beings to diphtheria, but also a simple and safe procedure for rendering susceptible individuals immune to this disease."

When we consider that there are about 8,000 reported cases yearly of this dread disease, having a mortality of nearly 8 per cent., and when we realize the anxiety, the suffering, and the loss of time, money, and dear ones which the disease entails, such a declaration as the above should be hailed as an abounding joy. It should be difficult to understand why death from this disease should be permitted at all.

Let this introduction suffice. My purpose in bringing this subject to the attention of parents is to prevent, so far as in me lies, the occurrence of any of these dread happenings within the homes of this community. An opportunity has been given, as will be seen by the report of the School Physician, for both parents and guardians to avail themselves of the advantages of one of the most beneficent agencies of modern times.

THE BURLEY SCHOOL.

The recommendations of your Board last year were adopted, and the Town appropriated the sum of \$45,000 for additions to the Burley School. Plans were drawn in accordance with suggestions made by the State Inspector of Buildings, and, after some slight revision, were adopted. The firm of Andrews,

Rantoul & Jones of Boston, was selected as the architects, and the general contract was awarded to William H. Cann of Beverly, Massachusetts. Work was begun on July 12. Notwithstanding all the delays incident to scarcity of material and transportation difficulties, one wing of the building was ready for occupancy when the fall term of the school opened on September 6—just eight weeks from the time the first shovelful of earth was thrown out. From that time on the work of construction and of education went along side by side, without conflict or interruption. The building was completed in record time; otherwise uncounted troubles would have followed.

The Town is to be congratulated on the good fortune that attended them in the selection of the general contractor. The work was always up to schedule; there was no fuss or bluster at any time. Everything proceeded in a quiet, orderly fashion and gave continual evidence of the efficiency and skill of those in charge of the work.

In another respect the Town is to be congratulated. That is, on the possession of a substantial, up-to-date ten-room school building with nearly every modern appointment. The site is one of the finest in the town. Extended views may be had in nearly every direction, which impress the beholder with the simple beauty of a quiet Ipswich landscape. The building itself is practically new and fireproof. The walls and ceilings have been tinted a uniform color, and every attention and care has been given to the arrangement and appointments of the rooms with reference to the welfare and safety of the children. There are six different exits from the rooms and a steel fire-escape has been installed at the rear of the old building. A two-inch standpipe, with a fifty-foot length of hose on every floor, extends from the basement to the top of the building. Every room is furnished with electric lighting, and all the upper rooms have been provided with receptacles which permit the

use of the lantern in the upper grades. All the rooms have slate blackboards, new fixtures, and new curtains. The building throughout is heated by steam, and all the sanitary arrangements are of the approved type. A concrete sidewalk extends the entire length of the building. The grounds have been properly graded and provision for lawns and tree planting has already been made. The building is completed, every bill is paid, and a balance has been turned back to the Town. This balance would have been larger had not the fire-escape been installed. This was done at the request of the State Inspector of Buildings, at a cost of over \$1100.

THE HIGH SCHOOL.

The enrollment of a High School may be considered as a fair gauge of the estimation, or appreciation, of the advantages of education by the community in which such school is located. Generally speaking, where the enrollment is large in comparison with the total population, you would say, other things being equal, that that community placed a high value on the educational advantages offered by their High School. Where the opposite conditions prevail, your opinion would undergo a corresponding change.

Of course, circumstances alter cases. There are in every community conditions so peculiar to itself that it would be extremely difficult to formulate any single principle as a basis for a fair and just judgment. But on the whole, it must be admitted that there is, at least, a modicum of truth in the general proposition stated above, although it does not give the full measure of comfort and pleasurable feelings we would desire.

How about our own High School? Is the enrollment as large as it should be for a town of this size? Does the enroll-

ment compare favorably with that of other towns of equal or even smaller population? Is the community doing its utmost to assist our High School to function as completely as it is able and willing to do?

The enrollment of our High School is not what it should be, nor what it rightfully deserves to be. It is doing a good work and is entitled to a larger share of your confidence and support than it is now receiving. To be sure, the school is growing, both in numbers and influence. But it is not doing all that it is capable of doing. We simply wish to hasten that growth to the maximum of its efficiency and usefulness, to the end that more of our boys and girls may benefit by the advantages offered.

We should have an enrollment of fully three hundred pupils, and this figure might easily be reached if the full co-operation of the parents could be secured. Were the legal grade limit raised from the sixth to the eighth; or, barring any legal requirements, if the parents would insist that their children remain in school for a longer time; our High School would grow very rapidly, and a much larger number of our boys and girls would profit by their longer school opportunities in preparation and training for a better and more intelligent citizenship. We look to this school for leadership and influence in shaping the affairs of the community. In a few years these young men and young women will be taking an active part in matters of public concern, and they should have that broad, practical and thorough training which this school is giving to all who attend. We wish to urge this upon the attention of the parents for two reasons:—

First, because most of the pupils leaving school before completing the course, do so in response to an impulse or whim common to most pupils of this age. This could be checked in a majority of cases and the individual saved from an experience

of lifelong regret.

Second, the voluntary admissions of so many of our youth who have become disgusted with the "blind alley" job, compels us to a sympathetic attitude towards this large and unfortunate class of boys and girls. They are immature, physically and mentally; and lack that background of knowledge and intellectual training so essential to the larger possibilities of usefulness and success. These should have remained in school until some stability to the habits of mind was more fully established. When too late, they see their mistake; for the graduates of our High School are giving a good account of themselves. We wish their number might be increased, for upon such as these depends the future, not only of this community but of the nation itself.

And right here I wish to add a word of heartiest approval and commendation of the conduct of our college boys during the last summer's vacation. Nearly every one of them went to work upon the neighboring farms. They were not ashamed to engage in honest labor. Not one of them showed the slightest sign of that false pride which is the easily besetting sin and proves the ruin of so many of us. Here is a sturdy young manhood of which we may well be proud. They have the right view-point of life. They honor themselves, their school, and their college. They assure their own success.

A school that turns out such a quality product should be filled to the doors. Let the parents see to it that this school has the enrollment it deserves, and thereby meets an obligation that this community owes to itself.

RECOMMENDATIONS.

In summing up the controlling elements of school adminis-

tration for the purpose of budget making, the matter of salaries is one that cannot be overlooked. Contrary to general expectations, salaries and wages have not declined, nor are they likely to do so for the present at least. As our schedule is below that of many places having the same population and wealth, it would be unwise in considering future needs to make use of any lower basis than the one already in effect. Good teachers—and those are the only ones you can afford to employ—are in strong demand; and it is cheaper and better to retain the services of these than to suffer the loss and demoralization in school work which results from too frequent changes. The principals of the smaller schools, too, should have some recognition by reason of their increased responsibilities. A few changes are likely to occur this year, and three additional teachers for the incoming classes will be needed.

The item for text books will be larger than that of last year. Classes will be larger and many of the old books will need to be replaced; the primary grades need new reading material, and the upper classes of the grammar school should have dictionaries and a few books of reference. A larger amount for this item should be appropriated this year. Mention has already been made of the necessary repairs at the Winthrop and Manning Schools. These should have attention during the summer vacation, if the larger expense of more extensive repairs later on is to be avoided. The expense of building an additional length to the chimney at the Winthrop School should also be considered.

Lastly, some constructive policy or building program should be adopted by your Board, as you have already suggested and submitted to the Town for consideration. As already mentioned, school accommodations are altogether inadequate, and some relief for the overcrowded condition of our schools, as well as provision for our growing school population, should be

taken under consideration at once. Another year will find our school rooms filled to their utmost capacity, and it would be an extremely shortsighted policy that would permit such a contingency to materialize without having made due preparation for handling it.

As your Board has already made some suggestions relative to this important matter, any further reference to the same is unnecessary here.

The itemized budget submitted by your Committee will be found on another page.

ACKNOWLEDGMENTS.

To the School Committee, teachers, and janitors, to parents and friends of the school, I wish to acknowledge my indebtedness for the many expressions of sincere loyalty and devotion to the great work in which we are engaged. To each and all I tender my heartfelt thanks.

Respectfully submitted,

JOSEPH L. HORTON,

Superintendent of Schools.

In Memoriam.

Happily the duty to record the passing of a fellow-teacher and friend comes but infrequently. After an illness of ten long weeks

Eva Adams Willcomb

went out from among us February 27, 1922.

For more than twenty-six years she taught in the public schools of Ipswich.

Though she never enjoyed that degree of popularity to which, by a strict measure of work, she was justly entitled, her attachment to the chosen few was strong and enduring. To these she was loyalty itself.

Her burden of grief and anxiety, as well, she carried alone.

At last she found peace and rest, and heard the Master's approval:

"She hath done what she could."

MANNING HIGH SCHOOL.

To the Superintendent of Schools:—

It is with pleasure that I submit to you and the citizens of Ipswich my third annual report of the work in the high school.

Since the last report another class has gone out from the Manning High School and we have reason to feel proud of our graduates of last June. The class was small in number, but we should have difficulty in finding a class making a better showing as a result of its high school training.

From the following you will see that the members of the class are improving the opportunities given them.

NAME	COURSE	PRESENT OCCUPATION
Charlotte Ames	College	At home
Hortense Jewett	"	Boston University
Mildred MacKinney	"	" "
Nicholas Kalaboke	"	Boston University (College of Business Administration)
Rosamond Reilly	"	Salem Normal
Walter Callahan	General	Normal Arts

John Clasby	General	General Electric Co.
Wilfred Dunn	"	Colby College
Ross Whittier	"	" "
Seward Tyler	"	Dartmouth College
Kathaleen Harrigan	Commercial	Salem Normal
Alcie Harris	"	Burdett College
Dorothy Hills	"	Burnham's Trad. Post
Ruth Marr	"	Salem Normal
Bernice Narkun	"	Mill Office
Katherine Pierce	"	Millinery
Palmer Perley	"	At home
Myrtle Sheehan	"	Training for a nurse (Salem Hospital)
Beatrice Smith	"	Salem Normal
Esther Webber	"	General Work

I wish to call your attention to the fact that of the twenty graduates from our school last June, fifteen are continuing their definite training for positions of leadership and responsibility, two have very satisfactory positions in commercial work, and of the three not at present continuing definite school training, one is needed at home and the other two, either because of poor health or lack of funds, are planning to continue their training at a later date.

In addition to the graduates of last June, five of those who graduated the year before entered higher institutions of learning this year as follows: Gardner Brown, Dartmouth College; Richard Hodgkins, Harvard College; Muriel Russell, Emerson School of Oratory; Emma Haley, Salem Normal.

If you will refer to the report of last year you will find that this leaves but three graduates of June, 1921, who have not either continued definite school training or put to definite use

the results of high school training.

The above record of our school is good in so far as we consider the graduates themselves, but when we consider the number of pupils who entered the first grade twelve years before or even the number who entered the high school four years ago, we must admit that even though the opportunity for a college or normal school preparation exists, there are only a few who come to the realization of the value of such a preparation.

Pupils leave school for one or more of the following reasons: Failure to appreciate the value of a high school training until too late; lack of initiative; lack of encouragement from others; continued and unnecessary absence; outside interests; copying of work; failure to make up work lost by absence. The boy or girl in high school can do the work if each task is done at the time it is supposed to be done, but if he allows work to accumulate he will become discouraged and drop out.

School opened this year with the largest enrollment in recent years, namely 183 classed as follows: Seniors 31, Sophomores 49, Juniors 32, Fresman 71.

So far only six pupils have left school, two of those leaving because of ill health, two to attend an industrial training school, one has moved out of town, and another has left to go to work. The membership of the school is not much changed, however, as we have had eight enrollments. There has been no radical change in the policy of administration and I believe the school is showing a steady growth in spirit and activity as well as in numbers. Most pupils are interested in the work and getting good results, but as always in any school we have a few failing to do the work.

The pupils entering the school during the last two years have shown a much better preparation in the fundamentals, especially in English grammar. I find the greatest number of

failures in mathematics and allied subjects and these are invariably due to careless work in arithmetic. This group of pupils fails to use the knowledge already gained.

We were very fortunate in having but one change in the faculty this year. Miss Mann, teacher of Latin here for the past three years, resigned to accept a much better position in Portland, Maine. We were fortunate in securing Mrs. Lord, an experienced teacher, for the position and the work has gone on with no appreciable break.

All teachers are conscientious in their work showing definite daily preparation and plans. They are always ready and willing to stay at the school building to give special help to those willing to make the effort to receive it. I can honestly say that the spirit of co-operation between teachers and between teachers and pupils is all that can be desired.

During the year honors have been awarded to members of the school for general scholarship as follows:

HONORS.

Those having a rank of 90 or over.

Two prizes allowed in each class.

1st \$5.00. 2nd \$2.50.

The following received prizes: Graduates—Ruth Douglas Marr 95 per cent., Mildred Elizabeth Mackinney 92. 1923—Helen G. Kimball 91, Dorothy P. Shaw 90, 1924—Edna Carleton Peabody 91 (no other having sufficient rank.) 1925—Angie Wile 94, Kennard Damon 90.

The Washington-Franklin medal, given by the Sons of the American Revolution to the pupil showing the greatest gain in American History was awarded to Ruth Marr.

Three prizes given by the Woman's Club were awarded as follows: 1st, Evelyn Bamford; 2nd, Rosamond Reilly; 3rd, Howard Dunn.

Two prizes given by M. Moseley: 1st, Ruth Marr; 2nd, William Burke.

TYPEWRITING.

Nearly all the upper class typewriting students received either medals or certificates from the various typewriter companies; and for the first time in several years, three beginning typewriting students earned forty-word certificates in June.

Those receiving awards are as follows:

Class 1922: Ruth Marr, bronze medal and forty-word certificate. Catherine Ryan, bronze medal. Beatrice Smith, forty-word certificate. Dorothy Hills, Bernice Narkum, Beatrice Smith, Esther Webber, thirty-word certificates.

Class 1923: Mary Richardson, bronze medal and forty-word certificate. Elsie Marr, forty-word certificate. Dorothy Shaw, forty-word certificate. Bernice Connor, Anita Daniels, Arnold Hamilton, Robert Kent, Mary Richardson, Beatrice Tufts, Althea Whittier, thirty-word certificates.

Class 1924: (one year training) Nathan Adelman, forty-word certificate (June.) Lillian Brown, forty-word certificate, (June), thirty-word certificate. Madeline Chase, forty-word certificate, (June), thirty-word certificate. Hazel Smith, forty-word certificate, thirty-word certificate.

SCHOOL ACTIVITIES.

There are various school activities outside of regular class

work which I believe essential. The same general plan with these activities has been carried out as in previous years.

The school paper has continued, the senior class has presented a play, the Glee Club presented a public entertainment, and this year an orchestra has been organized.

Much time and work are devoted to these interests, but at a time not conflicting with other school work.

Athletics have steadily improved under the direction of Mr. Conary. They are entered into as a part of the school work, first of all as a training for the individual participating. Our aim is to develop athletics in the interest of the greatest number possible.

We have been represented in interscholastic athletics during the past year by teams of which we are justly proud. First of all, they were made up of boys who had learned to work, to think, and to co-operate, boys who were honestly representative of the school.

We had but few athletes this year who did not "play the game" in every way. Only a very small number was disqualified because of failure to do passing work in school, and this number did not seriously affect the team.

The following have been awarded the school letter during the last year:

HOCKEY—Clarence Gould (Capt.), Nicholas Kalaboke (Mgr.), James Burke, Jack Callahan, Philip Ewing, Leo Dondero, William Martel, William Burke, Walter Callahan, Albert Spyut, Caswell MacGregor.

BASEBALL—Clarence Gould (Capt.), Wilfred Dunn (Mgr.), Chester Swasey, Philip Ewing, Elwin McCarthy, Leo Dondero, John Wilders, John Callahan, Robert Hills, Ross Whittier, William Martel.

TRACK—James Burke.

FOOTBALL—Leo Dondero (Capt.), John Callahan, William

Burke, Julius Bean, Robert Kent, Guy Reedy, Harry Saunders, Wilmot Hall, James Burke, George Christopher, Robert Hills, Philip Ewing.

The work of the past year has been pleasant and harmonious in every way, and whatever degree of success we have met is due to the hearty co-operation of everyone making up the school organization.

Much can yet be gained by more personal interviews between parents and teachers, and well founded criticism brought directly to the school would help to gain better results in the work of the school.

In conclusion, I wish to thank you for your friendly advice and interest and to express my appreciation for the hearty support of all those interested in the school.

Respectfully submitted,

RALPH C. WHIPPLE,
Principal.

FORTY-EIGHTH
ANNUAL COMMENCEMENT
— OF THE —
MANNING HIGH SCHOOL
Class of 1922
THURSDAY, JUNE 29, 1922

Program

Defend America.....	<i>Hadley</i>
CHORUS	
Invocation.	<i>Rev. Carl H. Raupach</i>
Salutatory—"Opportunity"	
MILDRED ELIZABETH MACKINNEY	
Essay—"The Radio Era"	
ROSS HORTON WHITTIER, Class President	
Bella Napoli.....	<i>Boscovitz</i>
CHORUS	
Essay—"The Effects of the War on the United States"	
WILFRED COGSWELL DUNN, Honor in English	
Valedictory—"Vincit qui Partitur"	
RUTH DOUGLAS MARR	
Ciribiribim	<i>Pestalozza</i>
CHORUS	
Address—"Education and Power"	
REV. MARKHAM H. STACKPOLE, D.D.	
Presentation of Prizes	
Presentation of Diplomas	
HERBERT W. MASON, Chairman of School Committee	
The Star Spangled Banner	
CHORUS	
Benediction	

HIGH SCHOOL GRADUATES.

COLLEGE COURSE.

Charlotte Ames	Nicholas Louis Kalaboke
Phebe Hortense Jewett	Mildred Elizabeth Mackinney
	Rosamond Reilly

GENERAL COURSE.

Walter E. F. Callahan	Wilfred Cogswell Dunn
John James Clasby	Ross Horton Whittier
	Seward Scotton Tyler

COMMERCIAL COURSE.

Helen Kathleen Harrigan	Katherine M. A. Pearce
Alcie Harris	Palmer Smith Perley
Ruth Dorothy Hills	Myrtle Teresa Sheehan
Ruth Douglas Marr	Alice Beatrice Smith
Bernice Elizabeth Narkun	Esther Odlin Webber

CLASS OFFICERS.

Ross Horton Whittier, *President.*
Helen Kathleen Harrigan, *Vice President.*
Bernice Elizabeth Narkun, *Secretary.*
Ruth Douglas Marr, *Treasurer.*

JUNIOR HIGH SCHOOL.

To the Superintendent of Schools:—

A very brief report of the Junior High School is herewith submitted.

This past year has again shown a very great increase in the number of pupils in the school. In September it was found necessary to take over one of the sixth grade rooms to accommodate our large enrollment of two hundred and eighteen pupils. At present there are seven classes in five rooms. This, of course, obliges us to use the dressing hall almost constantly as a recitation room. Certain periods on Monday when the Drawing Supervisor is present, it is found necessary to place two classes with their teachers in one of the larger rooms. We are again very much overcrowded during the music periods when we must accommodate in one room the entire seventh grade.

Even with our crowded conditions we have tried to keep the main claims of the Junior High School constantly in view. The teachers, as a whole, have willingly co-operated and have done most excellent work. In addition to our regular teaching force we have one part-time teacher who gives a large portion of her time to the sixth grade, when the regular sixth grade teacher, who is Physical Training Director, is teaching elsewhere.

We have tried to continue the work of the socialized recitation this year. Some of the teachers have done considerable along this line. Club work of all kinds, tending towards socialization, has been our special feature. The classes elect their officers, choose a motto, draw up their constitution and by-laws and take charge of the recitations. Sometimes committees chosen by the class have carefully planned a program and later carried it out during the recitation period. This work is done by the pupils under the direction and guidance of the teacher in the health club, bird club, wild flower club, oral composition club, literature and dramatic club, science club, social club, civic club, and glee club. We trust that this kind of work will lead to a more contented, honest, and interested citizenship.

At our last graduation in place of the usual exercises of recitation and essay, we presented the drama, "Hiawatha." A good part of the preparation for the play fell to the English teacher, who worked hard and long to make it a success. Two of the teachers, including the Domestic Science teacher, did much toward helping the boys and girls in making their costumes. The friends and parents of the pupils willingly responded in lending whatever they had suitable for decoration or costume. As the play itself was interesting and the children very responsive, the time and effort given to the preparation of the drama was much enjoyed by pupils and teachers. Below will be found the program and the list of the graduates taking part.

The attendance in the school the latter part of the year has fallen off, caused by illness among the pupils. The following pupils in Junior High School have neither been absent or tardy since school opened in September:

Ericles Bokron
Earl Greenlaw

Elizabeth Glover
John Jaslowich

Roger Lord	Viola Jianakountzos
Doris Scahill	Mary Surouec
Eleanor Sheppard	Wallace Wile
Allce Ciolek	Theodore Ciolek
Joseph Carey	Lawrence Henley
William Yenokopoulos	Frank Smith

I have made mention of a few points which have been perhaps a little different from past years. Otherwise the drill on fundamental subjects has been constantly and persistently followed.

Respectfully submitted,

KATHARINE F. SULLIVAN,
Principal.

GRADUATION
— OF THE —
JUNIOR HIGH SCHOOL

WEDNESDAY, JUNE 28, 1922

Program

- I. PIANO SOLO.....Antolena Kmiech
- II. DRAMA---“HIAWATHA”
 - Act 1. Smoking the Peace Pipe
 - Act 2. Hiawatha’s Youth
- MUSIC---“Morn Rise”.....Junior High School Chorus
 - Act 3. Hiawatha’s Wooing
 - Act 4. The Wedding Feast
- MUSIC---Violin Solo.....Theodore Dunham
 - Act 5. Hiawatha Teaching His People Picture Writing
- MUSIC---“Greeting to Spring”....Junior High School Chorus
 - Act 6. Hiawatha’s Farewell
- III. AWARDING OF DIPLOMAS
Chairman of School Committee
- IV. MUSIC---Class Song
- V. MUSIC---“Star Spangled Banner”

JUNIOR HIGH SCHOOL GRADUATES.

Mary Adelman	Albert Avery
Madeline Bailey	Annette Boulais
Virginia Critchley	Helen Davis
Minerva Dunbar	Clarence Flewelling
Robert Garrette	John Grant
George Hayes	Thomas Jianakountzos
Antolina Kmiech	Ruth Lord
Gertrude Lovell	Herbert Morrill
Carroll Perry	Barbara Pickard
Ida Rand	Helen Sullivan
Elizabeth Torpey	Dorothy Williams
Frederick Twaragowski	John Healey
Albert Grenier	Nicholas Anistosopolous
Mary Barkowsky	Stanley Bartnický
William Bodwell	Lucy Brown
Stephen Damon	Ralph Dodge
Ruth Denningham	Earl Ewing
Theodore Dunham	Mary Frazer
Annie Kuconis	Effie Langmaid
Hazel Manzer	Georgiana Martel
Phyllis Moran	Ruth Norman
John Torpey	Janice Whittier
Hilmer Williams	Sadie Wood
Leonora Pollard	Marion Cummings

PENMANSHIP.

To the Superintendent of Schools:—

The same schedule has been in effect as in other years, and all the rooms in each grade up to the ninth are visited once in three weeks.

Much improvement is to be noted in those rooms where the teachers are watchful and alert, and compel the pupils to maintain the correct position during every written exercise. Unless this is accomplished, the right habits for free, easy writing movement can never be acquired, and time and the ability to write a clear and legible hand will be forever lost.

More attention should be given to this subject in all the grades. More of the pupil's time should be given to black-board writing in the first grade, where form can best be acquired. Many of the children in even the primary grades are doing good work indeed, and this is due to watchfulness on the part of the teachers. There is no reason why every pupil should not be able to write a clear, legible, and rapid hand by the time he reaches the eighth grade.

If more attention were given to position and movement in all written work which the pupil is called upon to do while in the grades below the high school, much time would be saved for other work when that school is reached.

Mr. Mason, the chairman of the School Committee, has given gold prizes—a first of \$5.00 and a second of \$2.50—for the best specimens of handwriting from each grade from the fourth to the eighth. The following is a list of the pupils who won prizes:

PRIZE-WINNERS FOR WRITING.

Annie Giouzdz	Grade V.
Antonina Merchant	" V.
Mona Munroe.....	" VI.
Loretta Martel.....	" VII.
Florence Hardy.....	" VII.
Bolka Klopotoska.....	"
Helen Davis.....	"

CERTIFICATES.

Burley School	Grade V.,	22
" "	" IV.,	12
" "	" III.,	3
Winthrop School.....	Grade VIII.,	1
" "	" VII.,	44
" "	" VI.,	44
" "	" V.,	18
" "	" IV.,	3

Respectfully submitted,

NELLIE T. SMITH,

Supervisor.

DRAWING.

To the Superintendent of Schools:—

I herewith submit my second annual report of progress in the courses in drawing in the Ipswich public schools.

The modern tendency to return, in a measure, to some old-fashioned method of laying good foundations in school subjects instead of being content with a "smattering" of various things, has influenced my plans again this year.

It is a great temptation, especially for teachers of Art, to introduce to their school-work many new and interesting things. In my department, weaving, basketry, stencilling, book binding, clay and cement modeling, oil and water color work-printing, etc., etc.,—all have their appeal, and I only wish we had the time and opportunity to do more. But I feel sure that the carefully laid plans in fundamentals will result in the ability of the pupils to do more and better work in the industrial projects, as I take them up in due time.

In the case of the fifth grade, some special industrial work and constructive design has been begun. It is my intention to stress this work here, since it is to help fit this grade for the Domestic Science and Manual Training work of their next year. In this fifth grade work we emphasize *measuring*, and we use our

constructive designs on paper for making miniature card board models, then furniture for a child's room, the boys specializing on the furniture, and the girls on the interior decorations. Also a "circus project" carries out the same ideas in a manner very entertaining as well as instructive to the children.

We are beginning work in clay-modeling, in elementary book-binding, in stencil-cutting, and hand-printing; and we will continue to add such industrial projects in all grades and High School as time and occasion allow.

This is the general plan, in brief, for the art work in the Ipswich Schools at present:

<i>Month</i>	<i>Subject</i>
September	Color, Plant drawing.
October	Applied Art. Composition of September's work in designs.
November	Same, with teaching of design principles.
December	Same, and industrial projects for Christmas.
January	Lettering, construction and layouts, posters, book covers etc.
February	Same, and constructive design.
March	Working drawing and pattern-making.
April	Old-fashioned "object drawing" and perspective.
May	Same.
June	Nature drawing, house and garden design.

I am especially pleased with the work of the Senior High School this year. A number of our pupils are developing artistic talent of unusual character, that would seem to promise that some of these young people are going to be of much credit to their school and town in coming years. One project of interest is the arrangement of a High School entertainment in the form of a small costume pageant. The proceeds of this will be devoted to the purchase of a book and prints by Arthur W. Dow, as memorial gift to the Manning School. The decorations and costumes will be made by the pupils after Mr. Dow's "workshop methods." As a former pupil of Mr. Dow, I am greatly interested in this.

The schools and colleges of our country are now as never before awaking to the importance of their art teaching. To quote from one of the State Board of Education's reports on drawing: "There seems to be a growing conviction that a separate course in drawing, or any other study, is a crude tentative device, for use only until the arrival of teachers who understand that not *courses* are to be taught, but *children*. 'One-hour-a-week-Art' is no longer the ideal. The ideal is *tasteful* school work every hour of the day, and every day of the week."

It is part of my work to help bring this to pass, in school life and, through that, in town life. With the assistance of Superintendent and teachers it can be done.

I wish to offer my sincere thanks to all of you, both for what you have done for the art work in our schools, and for what you are going to do,

'Respectfully submitted,

SARA G. HOUGHTON,
Supervisor.

MUSIC.

To the Superintendent of Schools:—

It hardly seems necessary at this time to give you a detailed report of the course of study in music, as it was fully explained in my last report and has not materially changed.

There are, however, a few additions. An orchestra of thirteen pieces has been formed in our High School; and, considering that we have but one rehearsal a week, I feel that the pupils are doing most satisfactory work.

A girls glee club of eighty voices has, also, been started in the Junior High. This chorus meets at the close of school each Monday and is under the direction of Miss Smith and Miss Hamilton of the faculty. This should prove to be of great benefit to the girls upon entering the Senior High, where a glee club has been organized for a number of years.

I would also like to take this opportunity to tell you that on Christmas Eve over fifty girls from the Junior and Senior High went to various parts of the town singing their carols and, I trust, bringing some measure of happiness to those people unable to leave their homes. Thanks are also due Mr. Burnham and Mr. Wile for the use of their trucks on that evening.

May I thank you and the teachers of Ipswich for the hearty co-operation that I have received in my work during the past year.

Respectfully submitted,
ARTHUR HAROLD TOZER,
Supervisor.

PHYSICAL EDUCATION.

To the Superintendent of Schools:—

In submitting my first report as director of physical education in the grammar schools of Ipswich, I wish to acknowledge the hearty co-operation of the teachers of the several schools.

The course in physical education is planned with a foresight into the future. It was found when the United States entered the World War that a very large percentage of her men were physically unfit for service.

The schools are able to teach the principles of health far better than they can be taught in most of the homes. If a child is taught the principles of health while he is young, he will make them a part of his daily living. None of us would live in houses that are falling apart. Then, why should we expect our children, who will be our future citizens, to live in bodies that are physically unfit?

Our aim in physical training is to improve the hygiene of the body.

We work with open windows, for fresh, cool air stimulates the body. After a child has been sitting quietly for any length of time in a warm room, he needs something to start the blood rushing through his body. During this time the child does not

take cold, for he participates in rhythmic marching and running. It is surprising to see how quickly the children of the first grades perceive the idea of rhythm. The marching is varied in the upper grades, the rhythm still being retained, so that the child does not become tired.

After the child is warmed by marching and running, he is given a few formal gymnastics. These are given with the following in view:

1. Straightening of the spine.
2. Strengthening the muscles back of the shoulders and around the shoulder blades.
3. Enlarging the chest.
4. Strengthening volitional control of the body.
5. Strengthening the waist muscles.
6. Improving strength of joints and general skill.

After this period, the child indulges in a game or two. It is essential that skill and organization are of such a nature that practically every child is kept vigorously active, and that the whole musculature of the child is more or less actively engaged throughout this period.

The rhythmic repetition of large movements of the body is a most valuable form of recreation for children and adults; therefore, we add our folk dancing. There are rhythm and beauty and joyful feelings in every child. We try to cultivate these and give them a chance to express themselves in graceful muscular movements and in harmonious rhythmical co-operation. Children love rhythm and respond naturally when given the means of expression.

The work of the physical director is closely allied with the work of the school nurse, inasmuch as the aim of both is to improve the general health of each child.

In the various rooms we have found that the per cent. of underweights is by far too great. Let me recite the results of health work in two different rooms of the same grade, each room having forty-two pupils.

In one room nothing was said with regard to underweights, other than the daily routine of the teacher in regard to her health work.

In the other, the possibility of decreasing the per cent. of underweights was kept daily before them. They were given health charts on which they were asked to do certain things. I make mention of some of these things.

1. Washing the hands before every meal.
2. Cleaning the teeth night and morning.
3. Drinking four glasses of water between meals.
4. Eating candy only after dinner, as dessert.
5. Being in bed by eight.
6. Sleeping with at least one window open.

As a reward for fulfilling *all* the requirements, the child's name was placed on the honor roll. Each child made a special effort to obey his chart. Every morning a short time was set apart for inspection. Any child who had neglected to perform these duties was reported. It was interesting to notice the big improvement in the appearance of the children. Those children who were very far underweight were excused from the vigorous exercises and were allowed to rest quietly in a warm place. This left in the class room the children who were physically fit for vigorous exercise. For ten minutes these children went through their exercises with windows wide open.

At the end of ten weeks we found the following results: In the room just mentioned the per cent. underweights had decreased from 38.63% to 30.7%. The number of pounds

gained by the underweights ranged from one-fourth of a pound to six pounds, while those above weight gained from one-fourth of a pound to twelve pounds.

In the room where no special effort was made, the per cent. of underweights decreased from 35.71% to 31.6%.

The fact also remains that those children who are underweight and physically unfit, are the children who are behind in their studies, for they have not the strength and ability to do the work. Therefore, I say if we wish to increase our standards of scholarship in the grades, we must put great stress on the personal hygiene of the body.

I sincerely trust that this report may meet with your approval.

Respectfully submitted,

GERTRUDE R. SHEPPARD,

Director.

MANUAL TRAINING.

To the Superintendent of Schools:—

The first item to which I wish to call your attention in reference to this department is the general unhealthy condition of the room in which the manual training work is done. As you very well know, the floor, which is of concrete, is five or six feet below the surface of the ground outside the building, and the windows are walled in for about one-third of their area, so that very little light and air get into the room. In addition to this, the heating is not equal to keeping the room at a proper temperature, and after every heavy rain the floor is flooded, so that classes have to be dismissed, sometimes for a whole day.

This year, owing to the increase in the number of classes, we were obliged to refuse all fifth grade pupils; and even then, the boys in some of the classes outnumbered the benches. This overcrowding makes it very hard to hold every pupil up to the work he is given to do, and encourages him in an attempt to get by.

We feel that more room and more time should be given to this work, if we wish to give the pupils a thorough training in those matters of home repairs which everyone is called upon to make as soon as he has a home of his own.

The work has been kept along the lines of other years. We have tried to teach the pupils the name and use of the tools and how to take care of them. All work is done by hand, and filling of loose joints or gaping seams is not allowed. In the construction of every article we have tried to secure good, honest work, and to limit all such work to articles of practical value.

We have taught the classes how to stain and finish their work, either in varnish or shellac. Some little upholstering has been done. The use of cement has been shown, and drinking fountains of this material successfully moulded. To repair leaky faucets, to mend broken locks, to hang doors and windows and make other repairs about the home, are to be undertaken this year. The older pupils are allowed to select their own project and quite a few of them, especially the girls, have done some good work.

If more mechanical drawing could be taught along with the manual training, or before the boys came to us, it would be of great advantage to them. This subject is becoming more important every year and is entering into a greater number of different lines of work than ever before. It is valuable in itself, and every mechanic should know something about it.

Respectfully submitted,

ARTHUR W. GOULD,

Director.

DOMESTIC SCIENCE.

SEWING.

To the Superintendent of Schools:—

The work in the sewing department is planned to teach the girls the fundamental stitches and how to apply them on simple garments. Other years this work began in the fifth grade; but this year, because of the increase in classes in the Junior High School, no time could be given them.

The sixth grade girls make underclothes and aprons of various kinds. They are taught to sew on the machine and to use simple commercial patterns.

In the first half of the seventh grade the girls make their cooking outfits, which consist of an apron, cap, towel, and holder. They get practice in both hand and machine sewing. They are taught patching and darning.

The eighth grade girls make various articles of clothing, including dresses, blouses, and underwear. Their costumes for their graduation entertainment were made in their sewing classes.

The work in the High School is more advanced. These girls have made woolen and cotton dresses, woolen skirts, waists, little children's clothes, and many other things. They also learn to make over garments from used material.

This course aims to teach the girls to make and repair their own clothes and gives them a simple knowledge of textiles.

COOKING.

The work this year in the cooking classes was much the same as last year. • The course is planned to make the girls more interested in household tasks. It gives them a knowledge of food materials and their preparation.

The girls begin cooking in the second half of the seventh grade. They prepare simple and nutritious dishes and each lesson get instruction in housekeeping duties. Nearly every girl is interested in cooking and would like to try out her recipes at home, but some are not allowed to. It would be a great help if every mother encouraged her girl to cook at home. The girls prepared meals for their class, either dinner or supper. They planned the menu and cooked the meal. The general classes of food are studied with regard to their composition and use in the body.

In the fall the girls did canning and preserving for many townspeople. They made one hundred and eighty-five jars of jelly, one hundred jars of conserve, canned forty quarts of fruits and twenty-five quarts of vegetables, besides making grape juice and pickles. The girls gained a practical knowledge of canning and became quite efficient in it.

The High School girls have cooking this year. Some of those girls have never had cooking, some have had one year

and some two, but the work is planned to help them all as much as possible.

All work done in this department is of a practical nature and aims to make the girls capable, neat, and helpful at home.

Respectfully submitted,

MARION E. BROWN,

Director.

ATTENDANCE REPORT.

To the Superintendent of Schools:—

Following is the report of the Attendance Officer for the year ending December 31, 1922:

I have investigated 252 cases of absence. Four cases have been brought to the attention of the Court, of which two were sent to the Essex County Training School and two were returned to the public school.

Respectfully submitted,

GEORGE W. TOZER,

Attendance Officer.

SCHOOL PHYSICIAN'S REPORT.

To the Superintendent of Schools:—

The detailed findings of the examinations of the school children this year are well set forth in the report of the school nurse. This report shows a good deal of constructive health work, carefully performed and regularly carried on.

Preventive medicine is now recognized as a most important part of medical practice, and prevention at the present day looms larger than cure, clinically speaking. This the public gets in a sub-conscious way, and will gradually arrive at a fuller understanding of its importance. The State Education and Health departments are working together hand in hand, not only to promote better health conditions, but to carry to the people at large this greater understanding which is necessary in order to obtain the desired ultimate results.

One of the most important measures now carried on in progressive school systems for health promotion is physical training, and it is gratifying to note that Ipswich early took that progressive step forward, and its results are shown in the examinations of the last two years.

While the percentage of underweights shown by the tables in the nurse's report is larger than it ought to be, the deductions

to be made from those figures do not present an accurate picture of the facts. These weights and measures are made in accordance with a standard fixed by some bureau of the federal government many years ago. The war-time examinations showed that while that standard was excellent as an ideal, it did not present facts at their potential worth, and if followed at its face value would have seriously handicapped the war department in obtaining recruits. The change in the draft standard at that time worked admirably. While I do not deny that there is underweight and undernutrition among our pupils, the percentage actually is much less than the standard used would show. The opinion here expressed is based both upon experience and the published research findings of the United States Department of Public Health.

Diseases dangerous to the Public Health were the occasion of many absences from school last year. There were thirty cases of diphtheria, but the disease was not epidemic. The Board of Health, recognizing the value of the Schick test in determining who is susceptible to diphtheria, has arranged with the State Department to hold some clinics for the school children where susceptibility may be determined and preventive vaccination performed for all who desire it. This is not compulsory and will be performed only for those children whose parents sign the request forms which have been sent out. I strongly urge all parents to give their children this protection. There is no danger attached to it, and the work will be done by representatives of the State Department of Health who are experienced in it. The Board of Health will give due notice of when and where these clinics will be held. At this writing 164 parents have given signed permission for their children to have the test and be immunized.

I congratulate you, Mr. Superintendent, on the excellent piece of constructive health work you have started by furnishing

pure milk for lunches in several of the schools. This should be extended to include all pupils where it will be of benefit. Some do not need it, but the majority do. I have advocated this measure for a long time and hope it may be adopted as a part of the permanent health policy of our schools.

In all cases where the examinations have shown children to be in need of medical or dental advice or treatment, notices have been sent to the parents or guardians. Most of the parents have received these notices in the spirit in which they were sent, and have shown a desire to follow the suggestions made, and in many cases have done so. Some have shown resentment at receiving the notices. Only a few of these, however. The spirit on the whole has been one of appreciation and a desire to co-operate.

Respectfully submitted,

GEO. E. MacARTHUR,
School Physician.

Ipswich, January 23, 1923.

SCHOOL NURSE'S REPORT.

To the Superintendent of Schools:—

The following report submitted covers the work of the school nurse for the year 1922, which has been carried on in the same routine as the previous years, four days each week being devoted to this work.

The class rooms are visited weekly, inspections made and health talks given. At the office of the nurse, emergency cases are cared for. Three weighings a year are made and reports of some cases are sent home with the quarterly school report cards. Besides this card, notices of physical defects are sent, resulting from the examinations made at the beginning of the school year by the School Physician, as for instance regarding enlarged tonsils, adenoids, eye conditions, teeth conditions, etc. In many instances the parents respond to these notices and the defects are remedied as far as they can possibly go, which makes the work seem very much worth while.

The dental clinic is carried on in the usual way at the Cable Hospital by Dr. Kyes and Dr. Smith, and the children are taken to Salem when necessary to have their eyes examined.

The United Benevolent Society has sewed for the school children, making whatever was most needed, and many articles of clothing also have been furnished through other sources,

and all distributed to great satisfaction. Mittens and socks have been kindly given by the Red Cross Society.

RECORD OF FIRST WEIGHINGS OF SCHOOL YEAR
BEGINNING SEPTEMBER, 1922.

<i>Grade</i>	<i>School</i>	<i>Teacher</i>	<i>Total % Under-weight</i>	<i>Boys % Under-weight</i>	<i>Girls % Under-weight</i>
I.	Dennison	Miss Kimball	15.15%	3.03%	12.12%
I.	Cogswell	Mrs. Ladd	41.17	14.70	26.47
I.	Payne	Miss Trussell	34.21	13.16	21.05
I.	Burley	Miss Friend	48.48	21.21	27.27
I.	"	Miss Stanford	25.64	7.67	17.97
II.	Burley	Miss Darling	33.33%	23.33%	10. %
II.	"	Miss Charles	35.71	14.28	21.43
II.	Wainwright	Mrs. Grenache	53.12	28.12	25.
II.	Cogswell	Miss Joyce	50.	23.53	26.47
II.	Payne	Mrs. Millard	38.24	14.71	23.53
III.	Payne	Miss Bowlen	51.28%	41.03%	10.25%
III.	Burley	Miss Harris	32.5	15.	17.50
III.	Dennison	Miss Wade	45.20	24.65	20.55
IV.	Winthrop	Miss Cook	42.55%	29.78%	12.77%
IV.	Warren St.	Miss Abbott	48.72	12.82	35.90
IV.	Burley	Miss Weare	41.30	17.39	23.91
V.	Winthrop	Mrs. Atherley	35.71%	11.90%	23.81%
V.	Burley	Miss Hodgkins	44.19	9.30	34.89
V.	Warren St.	Mrs. Moran	70.27	27.03	43.24

VI.	Burley	Miss Riley	38.64%	20.46%	18.18%
VI.	Winthrop	Miss Fellows	35.71	23.81	11.90
VI.	"	Miss Sheppard	36.37	20.46	15.91
VII.	Winthrop Class 4		52.77%	30.55%	22.22%
VII.	" " 5		42.85	19.04	23.81
VII.	" " 6 and 7		59.37	25.	34.37
VIII.	Winthrop Class 1		41.46%	19.51%	21.95%
VIII.	" " 2		47.83	26.09	21.74
VIII.	" " 3		52.64	26.32	26.32
Freshman	M.H.S.		65.15%	33.33%	31.82%
Sophomore	"		40.42	17.02	23.40
Junior	"		53.13	37.50	15.63
Senior	"		46.66	13.33	33.33
Linebrook	Miss Archer		66.66%	22.22%	44.44%
Total Per Cent. Underweight			44.070	20.833	23.237

GENERAL SUMMARY OF NURSE'S REPORT.

School visits	396	Class visits	645
Inspections	21874	Treatments	941
Talks to classes	514	Consultations	63
Assisted School Physician with physical examinations			1222
Notices sent resulting from physical examinations (concerning 719 children)			911
Children weighed and measured at beginning of the year			1264

Children weighed balance of year (notices sent home regarding these weighings 3 times through year)	2116
Children taken to dental clinic	131
Children taken to private dentist	2
Children taken to oculist	19
Home visits	1038

GENERAL SUMMARY OF ABSENCES THROUGHOUT
THE YEAR.

Measles	178	Diphtheria	20
Impetigo	20	Whooping Cough	30
Scarlet Fever	6	Mumps	1
Pneumonia	1	T. & A. Operations	29
Appendicitis	3		

Respectfully submitted,

MARTHA J. STEWART, R. N.
School Nurse.

BUDGET FOR 1923.

General Expense	\$ 4775.00
School Physician	500.00
Teachers' Salaries	57000.00
Evening School	500.00
Text Books and Supplies	7000.00
Tuition	500.00
Transportation	3500.00
Support of Truants	210.00
Janitors	3700.00
Fuel and Light	4300.00
Buildings and Grounds	3435.00
Furniture and Furnishings	400.00
Diplomas and Graduation	175.00
Insurance	640.00

	\$86635.00

Receipts (*Estimates.*)

State (Income Tax)	\$8880.00
State (Vocational Education)	270.00
Rowley (Tuition)	4505.00
Boston (Tuition)	85.00
Miscellaneous	100.00

	\$13840.00

	\$72795.00

LIST OF TEACHERS IN THE IPSWICH PUBLIC SCHOOLS.

Ralph C. Whipple	Helen N. Damon
Elizabeth C. Ferguson	E. Margaret Allen
Theresa R. Whittemore	Robert D. Conary
Helen J. Blodgett	Ruth A. Lord
Katherine F. Sullivan	Edith M. Barrows
Leroy W. Jackman	Abby L. Smith
Gertrude R. Sheppard	Mary D. Hamelin
M. Gretchen Hamilton	Addie S. Cook
Marian A. Whelan	Marion E. Brown
Lucy Ardell Kimball	Annie P. Wade
Hazel M. Weare	Dorothy Darling
Anne E. Friend	Amy Stanford
A. Pauline Charles	Grace A. Bowlen
Frances P. Trussell	Ethel M. Archer
Margaret T. Reilly	(Mrs.) Alice D. Moran
Constance Brady	Ruth F. Joyce
(Mrs.) Sara G. Houghton	(Mrs.) Augusta Grenache
Lydia S. Harris	(Mrs.) Belle D. Rogers
(Mrs.) Nellie T. Smith	(Mrs.) Carrie Ladd
Martha J. Stewart	(Mrs.) Lena J. Atherley
(Mrs.) Winifred Millard	Abby Fellows
Arthur W. Gould	Arthur H. Tozer
Althine L. Hodgkins	Sara Abbott

JOSEPH I. HORTON, Superintendent.

SCHOOL CALENDAR FOR 1923.

TERM	BEGINS	CLOSES
Winter	January 2nd	February 23rd
Spring	March 5th	April 27th
Summer	May 7th	June 28th
Fall	September 5th	December 21st

Teachers must report for duty on Tuesday, September 4, at 9 A. M., one day previous to the opening of school for the Fall Term.

HOLIDAYS.

Every Saturday; Columbus Day, October 12; Wednesday Afternoon, Thursday and Friday of Thanksgiving Day; January 1; February 22; April 19; Memorial Day; June 17; and Good Friday.

NO SCHOOL SIGNALS
—OF THE—
IPSWICH PUBLIC SCHOOLS.

- 4 Blasts at 7.30**—No MORNING SESSION in any school.
 - 4 Blasts at 8.00**—No MORNING SESSION in the first three grades.
 - 4 Blasts at 11.00**—No AFTERNOON SESSION in any school.
 - 4 Blasts at 11.30**—No AFTERNOON SESSION in the first three grades.
-

In the absence of any signal at 11.00 or 11.30, the afternoon session will be held as usual. Teachers and pupils must be present at such sessions as on other days.

All should bear in mind that the 7.30 and 8.00 o'clock signals do not excuse for the entire day.

In addition to the warning given by the whistle, the street lights will be turned on for five minutes after the signal is given in each case.

Parents are expected to exercise their judgment in extremely bad weather as to permitting their to attempt to attend school.

Distribution of Pupils In the Ipswich Schools By Grades and Ages.

G R A D E	AGES												TOTAL				
	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
1	64	102	24	6	—	1	1	—	—	—	—	—	—	—	—	198	
2	—	40	69	46	26	3	—	—	—	—	—	—	—	—	—	184	
3	—	1	43	63	31	20	12	2	—	1	1	—	—	—	—	174	
4	—	—	25	46	49	15	8	4	—	—	—	—	—	—	—	147	
5	—	—	9	33	40	20	21	6	5	—	—	—	—	—	—	134	
6	—	—	8	40	25	36	18	13	7	1	—	—	—	—	—	148	
7	—	—	2	11	28	30	40	16	4	—	—	—	—	—	—	131	
8	—	—	—	—	1	4	24	29	18	8	2	1	—	—	—	87	
9	—	—	—	—	—	—	12	24	21	12	2	—	—	—	—	71	
10	—	—	—	—	—	—	2	14	22	9	4	1	—	—	—	52	
11	—	—	—	—	—	—	—	1	5	15	4	4	3	—	—	32	
12	—	—	—	—	—	—	—	—	1	4	13	8	5	1	—	32	
13	—	—	—	—	—	—	—	—	—	22	13	8	1	—	—	1390	
	64	143	136	149	146	165	105	133	123	89	60	33	22	13	8	1	1390

AUDITOR'S REPORT.

To the Citizens of Ipswich:—

I herewith submit the Annual Report of the Manning School, R. H. Manning, Burley Education, Heard Treadwell and Brown Funds as compiled from the books of their respective Treasurers. I have found receipts for all bills paid and have examined the various securities of which these funds are composed and have found them to agree with the reports submitted.

FREDERICK S. WITHAM, Auditor.

February 7, 1923.

MANNING SCHOOL FUND.

Receipts:

Cash on hand February 1, 1922	\$ 807 11
Income from investments and rentals	1498 30
	<hr/>

\$2305 41

Expenditures:

Taxes, insurance and miscellaneous expenses	\$1449 68
Salary High School Principal	350 00
Cash on hand February 7, 1923	505 73
	<hr/>
	\$2305 42

Manning School Fund Securities.

12 1000 4% Peoria & Eastern 1st mtg bonds	\$12000.00
2 1000 5% N. E. Brick Co. bonds	2000.00
15 shares Patterson Bridge Co.	1000 00
3 1000 4½% National R. R. Mexico bonds	3000 00
1 1000 4% " " " "	1000 00
1 500 4% " " " "	500 00
1 100 4% " " " "	100 00
Invested in Master's House	7000 00
Invested in Colonial Building	18000 00
Deposited in Ipswich Savings Bank	1613 42
	<hr/>
	\$46213 42

R. H. MANNING FUND.

Receipts:

Income from investments	\$ 49 50
Income from Ipswich Savings Bank deposits	239 64
	<hr/>
	\$289 14

Securities.

60 shares Patterson Bridge Co.	\$ 4000 00
33 shares Pere Marquette R. R. Co.	561 00
Deposited in Ipswich Savings Bank	6235 99
	<hr/>
	\$10796 99

HEARD FUND OF IPSWICH PUBLIC LIBRARY.

Income:

Balance on hand, January 1, 1922	\$2625 30
Received from investments	354 63
Received from Treadwell Fund	600 00
	<hr/>
	\$3579 93

Expenditures:

Salaries	\$ 975 00
Insurance and miscellaneous expenses	447 34
Liberty Bonds and new investments	1732 17
Balance on hand January 1, 1923	425 42
	<hr/>
	\$3579 93

Securities Comprising Heard Fund.

33 shares B. & M. R. R. 1st pfd class B	\$1518 00
35 shares B. & M. R. R. pfd	875 00
10 shares B. & M. R. R. 1st pfd class A	305 00
1 C. B. & Q. R. R. 3½% bond	960 00
1 United Electric Light & Power bond	800 00
1 Chicago, Aurora & Elgin Corp bond	1200 00
2 Chicago, Aurora & Elgin R. R. Co. bonds	200 00
3 Quincy Gas & Elec Heating Co. 5% bonds	1950 00
1 Waterloo, Cedar Falls & Northern R. R. bond	350 00
Liberty Bonds	2700 00
Deposited in Ipswich Savings Bank	269 20
	<hr/>
	\$11127 20

TREADWELL FUND.

Income:

Cash on hand January 1, 1922	\$ 263 51
Received from investments	1152 26
Cancellation of bonds	1500 00
	<hr/>
	\$2915 77

Expenditures:

Salaries	\$ 50 00
Miscellaneous expenses	292 95
Liberty Bonds and new investments	1235 00
Transferred to Heard Fund	600 00
Balance on hand January 1, 1923	737 82
	<hr/>
	\$2915 77

Securities Comprising Treadwell Fund.

50 shares B. & M. R. R. 1st pfd	\$1525 00
30 shares Old Colony R. R. pfd	2265 00
25 shares B. & P. R. R. pfd	3125 00
25 shares Me. Central R. R. pfd	750 00
25 shares B. & A. R. R.	3650 00
25 shares Vt. & Mass. R. R.	1875 00
1 Am. T. & T. Co. 4% bond	1220 00
1 Chicago, Aurora & Elgin Corp. bond	1200 00
2 Chicago, Aurora & Elgin R. R. bonds	200 00
1 Quincy Gas & Elec Heating Co. 5% bond	650 00
1 Waterloo, Cedar Falls & Northern R. R. bond	350 00
1 Missouri Pacific R. R. bond	402 50
Liberty bonds	3000 00
Deposited in Ipswich Savings Bank	967 44
Deposited in Salem Savings Bank	750 00
	<hr/>
	\$21929 94

THOMAS H. LORD FUND.

Receipts:

Income from investments	\$42 50
-------------------------	---------

Securities.

Liberty Bonds	\$1000 00
Cash on hand January 1, 1923	184 90
	<hr/>
	\$1184 90

THE BURLEY EDUCATION FUND.

The Trustees of the Burley Education Fund herewith present their ninety-seventh annual report.

The funds in their hands are as follows:

In Ipswich Savings Bank	\$ 962 01
In Ipswich Savings Bank (Caldwell Fund)	1295 09
In Salem Savings Bank	1906 64
In Salem Five Cents Savings Bank	438 22
15 shares B. & M. R. R. common stock	262 50
Liberty Bonds, second issue	700 00
Liberty Bonds, fourth issue	1000 00
	<hr/>
	\$6564 46

The income for 1922 has been as follows:

From Ipswich Savings Bank	\$153 53
From Ipswich Savings Bank (Caldwell Fund)	50 26
From Salem Five Cents Savings Bank	103 29
From Salem Savings Bank	82 96
From Liberty Bonds, second issue	29 75
From Liberty Bonds, fourth issue	42 50
	<hr/>
	\$462 29

Expenditures:

Rent of Safe Deposit Box	\$ 4 81
Transferred to Burley School account	5000 00
	<hr/>
	\$5004 81

FRANK T. GOODHUE
CHARLES M. KELLY
A. STORY BROWN
JOSEPH T. MORTON
GEORGE W. TOZER

Trustees.

**REPORT OF THE
FEEFEES OF THE GRAMMAR SCHOOL.**

Income:

Cash on hand February 7, 1922	\$2805 00
From land and taxes, Little Neck cottage owners	8428 56
" subscriptions for road repairs.	24 35
" tax abatement	13 28
	<hr/>
	\$11271 19

Expenditures:

Damon & Damon, insurance	\$ 101 00
Joseph & King, repairs	9 75
John W. Goodhue Corp., sundries	14 31
F. F. Byron, expense	18 50
Lathrop Bros., teaming	531 50
Samuel L. Connor, surveying	75 00
Water Dept., water	12 38
George A. Schofield, printing	3 50
Joseph F. Ross, expense	4 16
G. H. W. Hayes, services	2 00
Ralph C. Whipple, services	450 00
Wilfred Wile, taaming	834 00
J. E. Brunick, labor	33 00
E. O. Peabody, labor	51 50
William Burridge, labor	21 89
Edmund Kelley, labor	30 00

A. C. Damon, sundries	6 05
G. E. Farley, postage	16 07
Canney Lumber Co., lumber	31 68
Deposited in Ipswich Savings Bank	3000 00
Town of Ipswich, taxes	4010 63
G. E. Farley, Treas., salary	200 00
	<hr/>
	\$9456 92
Balance, February 7, 1923	1814 27
	<hr/>
	\$11271 19

Property in their hands as follows:

Little Neck valued at	\$ 5000 00
Deposited in Ipswich Savings Bank	12951 30
Deposited in Ipswich Savings Bank, Essex Sch. Farm	1931 54
	<hr/>
	\$19882 84

Ipswich, Mass., February 7, 1923.

I hereby certify that I have this day audited the accounts of the Treasurer of the Feoffees of the Grammar School and find that the same are correct and that the balance on hand is \$1814.27.

FREDERICK S. WITHAM, Auditor.

BROWN SCHOOL FUND.

The Trustees of the Brown School Fund present the following report for the year 1922.

The Funds are as follows:

Deposited in Ipswich Savings Bank	\$1410 50
Deposited in Salem Five Cents Savings Bank	1190 96
	<hr/>
	\$2601 46

Income since last report:

Dividend from Ipswich Savings Bank	\$54 54
Dividend from Salem Five Cents Savings Bank	51 82
	<hr/>
	\$106 36

Expenditures:

Paid Margaret Reilly, teaching in the Candlewood school, one month	\$45 00
Income over expenses	\$61 36

Respectfully submitted,

A. STORY BROWN
CHARLES G. BROWN
BENJAMIN R. HORTON
Trustees.

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TOWN OF IPSWICH

FIFTEENTH

ANNUAL REPORT

OF THE

FINANCE COMMITTEE

ON THE

APPROPRIATIONS AND ARTICLES

IN THE WARRANT

FOR THE

ANNUAL TOWN MEETING

MARCH 5, 1923



IPSWICH, MASS.
GEO. A. SCHOFIELD & SON, PRINTERS
1933

FIFTEENTH ANNUAL REPORT

Ipswich, Mass., Feb. 26, 1923.

To the Citizens of Ipswich:—

During the past month the Finance Committee at its various meetings, has considered the requests for appropriations made by the various town departments and after careful consideration, has decided to recommend appropriations for the various departments as shown on pages 4 and 5 of this report. In a few cases, we have not recommended the full amount asked for. The reasons for reducing the appropriations in those cases will be given at the annual meeting.

In Ipswich, as in other towns, it is the common practise when the tax bills are sent out to hear many words of protest against the amount of the tax assessed and against the rate of taxation. Few voters seem to realize that it is not the officials who are responsible for the size of the appropriations or for the tax rate. It would seem that every voter ought to be able to understand that if the voters in town meeting appropriate money and authorize its expenditure, the money must be raised in some manner and that there is no other method for raising it than by taxation of the property of the tax payers. The way to reduce taxation is to reduce expenditure. If this can be done and at the same time give the various departments a sufficient amount of money to conduct the town business in a fair and just manner, it is

the duty of each voter to consider well before he votes for the appropriation. It is undoubtedly true that the town could expend much larger sums of money in many departments and do good work. That is true also of each of us as individuals. The man who has no automobile would enjoy owning one if he could afford it. The man with an open auto might enjoy a commodious, heated, closed car if he could afford it. The position of all the voters in a body is no different from that of the individual voter and we as a town, might enjoy many things which other wealthier towns have, but we must always consider as a body the same thing that we consider as individuals, "Can we afford it?"

The answer in many cases must be and should be "No." For that reason, we, as a Finance Committee find it our duty to say "No" when in many cases it would be much pleasanter to say "Yes." In the cases where we have said "No" this year as in other years it has been because we feel that the town cannot afford under present conditions to grant the full amounts asked for.

The question is often asked, "What does it amount to if the Town votes to spend a thousand dollars?" The answer in Ipswich is this. Based on the valuation fixed by the Assessors in Ipswich at the last assessment, every thousand dollars voted by the Town and raised by taxation adds fourteen cents to the tax rate. If a department asks for approximately \$10,000 increased appropriation as has been done this year by two departments, the School Department and the Highway Department, it would mean that each of those Departments would add \$1.40 to the tax rate for the coming year. It happens that the increases asked for in the other departments total about \$8000, making all together about \$28,000. If that amount is voted it will mean approximately a four dollar increase in the tax rate over last year.

If the voters see fit to appropriate these increased amounts at the coming meeting, they will be responsible for the increased rate and it will be well for them to remember when their tax bills come out next August to say to themselves, "We did that" and not spend their time condemning the Assessors or others for their increased taxes.

In calling attention to this, we are not doing it in a spirit of criticism or with a desire to unjustly reduce appropriations, but we do think it is well that the voters should realize what their own responsibilities are and not continue to ask for that which is impossible, i. e., increased appropriations and lower taxes.

In the table on the next page will be found information as to the amounts recommended and the amounts expended last year by the various departments, together with the requests of the departments and the amounts recommended by us for 1923.

Department	Appropriation recommended 1922	Appropriation and transfers made 1922	Total expended in 1922
			GENERAL GOVERNMENT
Selectmen	\$2,300.00	\$2,948.28	\$2,943.03
Aud. & Acc.	1,850.00	1,850.00	1,849.95
Treas. & Col.	3,780.00	4,055.00	4,055.00
Assessors	1,200.00	2,799.00	2,791.91
Law	600.00	935.00	935.00
Town Clerk	1,520.00	1,603.80	1,540.38
Elec. & Reg.	668.00	1,035.00	1,033.06
Town Hall	3,400.00	3,854.43	3,728.29
			Protection of Life and Property
Police	8,000.00	8,090.46	8,087.91
Fire Dept.	9,210.00	9,240.63	8,838.43
Fire Ward.	100.00	200.00	186.80
Sealer	315.00	315.00	307.94
Moth Dept.	2,700.00	6,418.49	6,398.20
Tree Warden	875.00	875.00	874.35
Bd. of Health	4,500.00	5,357.28	5,345.78
Parks	500.00	550.00	549.97
			Charities
Poor Dept.	9,000.00	8,230.73	8,229.59
Farm	3,800.00	4,641.52	4,636.66
			Soldiers' Benefits
Sol. Relief	750.00	1,542.00	1,540.96
State Aid	1,300.00	1,300.00	1,248.00
Mil. Aid	750.00	750.00	700.00
			Highways
Highways	26,500.00	29,500.00	29,499.30
			Schools
Schools	75,000.00	77,308.98	77,307.85
			Interest and Notes
Interest	8,938.83	8,938.83	8,938.83
Notes	13,600.00	13,600.00	13,600.00
			Miscellaneous
Playground	500.00	500.00	492.55
Cemeteries	2,000.00	2,000.00	1,998.72
Hospital	1,500.00	1,500.00	1,500.00
Mem. Day	250.00	250.00	250.00
Shell Fish	200.00	200.00	199.80
Res. Fund	1,000.00	1,000.00	1,000.00
Water Dept.	4,387.50	4,387.50	4,387.50
Elec. Dept.	11,109.00	11,109.00	11,109.00
Unpaid bills	2,673.27	2,673.27	2,673.27
Total	<hr/> \$202,776.50	<hr/> \$219,559.70	<hr/> \$218,778.03

	Cash balance Dec. 31, 1922	Unpaid bills Dec. 31, 1922	Appropriation requested for 1923	Appropriation recommended for 1923
ERNMENT				
\$5.25	\$116.00	\$2,818.92	\$2,600.00	
.05		1,936.00	1,900.00	
26.72		3,900.00	3,900.00	
7.09		2,715.63	2,500.00	
150.00		600.00	600.00	
63.42	16.50	1,400.00	1,400.00	
2.44	15.12	545.00	545.00	
126.14	23.80	3,345.00	3,345.00	
nd Property				
2.55	299.22	8,000.00	7,500.00	
402.20		8,900.00	8,900.00	
13.20		100.00	100.00	
7.06		346.50	346.50	
20.29	52.00	3,400.00	3,400.00	
.65		1,045.00	1,000.00	
11.50	241.80	4,500.00	4,500.00	
.03		639.00	639.00	
efits				
1.14	449.81	7,200.00	7,000.00	
4.86	40.78	4,500.00	4,100.00	
Notes				
1.04	179.00	1,346.00	1,300.00	
52.00		1,250.00	1,200.00	
50.00		700.00	700.00	
	.70	223.75	39,381.00	39,000.00
	1.13	386.12	86,635.00	82,000.00
us				
7.45		9,233.00	9,233.00	
1.28		14,600.00	14,600.00	
	.20	500.00	500.00	
		2,200.00	2,000.00	
		1,500.00	1,500.00	
		250.00	300.00	
		200.00	200.00	
		1,000.00	1,000.00	
		2,250.00	2,250.00	
		11,137.00	11,137.00	
		2,220.62	2,220.62	
	\$781.67	\$2,220.62	\$230,293.67	\$224,416.10

Recommendations of Articles in the Warrant.

Articles 9 and 10. Under these articles in relation to the extension of the Water and Electric Light systems, we recommend that the rule adopted for years under the suggestions of the Commissioners, be adopted for this year.

Article 12. In regard to this article providing for Memorial Day, we recommend an appropriation of \$300 and suggest that there be included in the graves to be decorated those graves of the Revolutionary soldiers as well as the graves of the soldiers of more recent wars.

Article 16. In regard to a special appropriation for the repair of the lower part of East Street. We do not feel that we have had sufficient information as to probable cost or that there has been such an investigation as should be made to warrant an appropriation. We recommend the appointment of a committee to make such an investigation and report to the Town.

Article 17. In regard to motorizing the ladder truck in the Fire Department. We feel that while the engineers presented some strong arguments in favor of this work, there is not a real pressing necessity for it and in view of the extra expenses caused by snow removal this year and the fact that the tax rate is very likely to be increased, we do not recommend an appropriation for this work this year.

Articles 18, 19 and 20 covered by our recommendations on Articles 9 and 10.

Article 21. Appropriation for Essex Sanitorium. We recommend \$1,665.87.

Article 22. Automobile for Police Department. We recommend an appropriation of \$447.00.

Article 23. Appropriation for tractor and snow plow. We recommend an appropriation of \$825.00.

Article 24. We recommend that this article be referred to the Selectmen to report as to plans and probable cost.

Article 25. Maintenance of Memorial Building. We recommend appropriation of \$1,000.

Article 27. Question of purchasing the Manning Street Garage for town purposes, price understood to be \$4,000. We recommend the purchase.

We have reduced the requested appropriation for the School Department as to the amount to be raised by taxation. We feel that there are other sources, to wit, certain trust funds which can and should pay a larger amount of their income towards the salaries of the High School teachers. We called attention last year to this

fact and the School Committee were appointed to investigate and enforce contracts which exist between those trust funds and the Town. We are not aware of any action that has been taken during the year in regard to this matter and we feel that something ought to be done, and that if something is done, the amount we have recommended for the School Department will be sufficient to carry out the plans and the budget requirements as submitted to us by the School Committee.

The report of the Feoffees of the Grammar School for the year just passed shows, for instance, that out of the earnings of the Fund \$450 was paid to help the Ipswich schools and \$3,000.00 deposited in the Ipswich Savings Bank. Why shouldn't that have been reversed and the three thousand given to the schools? The fund was established to help the schools and, according to the report of the Superintendent and School Committee, now is the time the schools need the help.

If the School Committee fail to give us an answer to this question or fail to report an agreement by the Trustees of the various funds to give the fullest assistance that can be given, we recommend the appointment of a committee of five citizens, of which committee the Town Auditor shall be one, to make a full investigation of the various funds held for the benefit of the Town and its citizens, with instructions to report the present value of all investments in these funds, the annual expense connected with each fund, the amount which each fund could fairly contribute and any other matter which might be of interest to the citizens. We do not believe this matter should be dropped and we urge action.

We have recommended a slight reduction in the appropriation for the Board of Assessors for the following reason. We are convinced that the change made last year when a salaried man was placed in charge of the Department has so reduced the amount of time necessary for the work of the two assistant assessors that a salary of \$200.00 a year each will provide adequate pay. The amount will give them \$5.00 a day for forty eight-hour days and from what information we have gathered, we do not feel that more than forty days are required or have been given to the work in the past.

We have reduced the request of the Police Department \$500.00. Last year it was explained that the closing of the Turnpike would be the cause of so much additional traffic on our main street that more police service would be necessary. This apparently will be done away with this year and we feel that a reduction of \$500.00 would be justified on that account.

M. CHARLES ARTHUR, Chairman
CHARLES M. KELLY
THOMAS R. LORD
GEORGE E. HODGKINS

SIDNEY H. PERLEY

GEORGE A. SCHOFIELD, Secretary
JESSE H. WADE
EDWARD W. WILLIS
GEORGE H. CURTIS

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